



# Oregon

Kate Brown, Governor

## Public Utility Commission

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July 16, 2019

***Via Electronic Filing and Overnight mail***

OREGON PUBLIC UTILITY COMMISSION

ATTENTION: FILING CENTER

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SALEM OR 97308-1088

**RE: Docket No. UG 366 – In the Matter of AVISTA CORPORATION, dba  
AVISTA UTILITIES, Request for a General Rate Revision.**

Enclosed for electronic filing are the following Staff Opening Testimony,  
Certificate of Service and UG 366 Service List.

Exhibits 100-101

Exhibits 200-202 and Confidential Exhibit 203

Exhibits 300-308

Exhibits 400-406

Exhibits 500-502

Exhibits 600-602

Exhibits 700-704 and Confidential Exhibit 705, Attach A & B (electronic)

Exhibits 800-801; Exh 800 Confidential pages are: 6, 7, 9, 11,12, 15-18 & 21

Exhibits 900-902 and

Exhibits 1000-1001

Confidential exhibits will be mailed to parties who have signed Protective Order  
No. 19-091.

With Avista's approval, this filing of both confidential and non-confidential will be  
uploaded to Huddle by close of business today.

/s/ Kay Barnes

(503) 378-5763

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CERTIFICATE OF SERVICE

UG 366

I certify that I have, this day, served the foregoing document upon all parties of record in this proceeding by delivering a copy in person or by mailing a copy properly addressed with first class postage prepaid, or by electronic mail pursuant to OAR 860-001-0180, to the following parties or attorneys of parties.

Dated this 16<sup>th</sup> day of July, 2019 at Salem, Oregon



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Kay Barnes  
Public Utility Commission  
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**UG 366  
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**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 100**

**Opening Testimony**

**July 16, 2019**



1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Marianne Gardner. I am the program manager for Rates and  
3 Accounting employed in the Energy Finance and Audit Division of the Public  
4 Utility Commission of Oregon (OPUC). My business address is 201 High  
5 Street SE., Suite 100, Salem, Oregon 97301.

6 **Q. Please describe your educational background and work experience.**

7 A. My witness qualification statement is found in Exhibit Staff/101.

8 **Q. What is the purpose of your testimony?**

9 A. I am the revenue requirements summary witness for the Public Utility  
10 Commission of Oregon Staff (Staff) in this proceeding. I introduce Staff-  
11 sponsored adjustments and issues regarding the Avista Corporation (Avista,  
12 AVA, or Company) request for a general rate revision, docketed as Docket No.  
13 UG 366. As such, I verify AVA's proposed revenue requirement utilizing Staff's  
14 revenue requirement model. This model is also used to calculate Staff's  
15 modified revenue requirement after incorporating Staff's proposed adjustments  
16 to AVA's revenue requirement.

17 Additionally, I provide background regarding specific issues I reviewed,  
18 and my analysis and recommendations.

19 **Q. Did you prepare an exhibit for this docket?**

20 A. Yes. I prepared one exhibit stating my witness qualifications.

21 **Q. Will other Staff witnesses submit testimony regarding the issues they**  
22 **reviewed?**

1 A. Yes. Each Staff assigned to Docket UG 366 is submitting separate testimony.

2 In Part 1 of my testimony, I introduce the Staff witnesses and their respective  
3 assignments, and estimate the revenue requirement impact of Staff  
4 recommended adjustments to the Company's initial filing. These are the  
5 issues identified to date. Staff's recommendations and issues may change  
6 after reviewing testimony and analysis by other parties.

7 A. My testimony is organized as follows:

8	Part 1. Revenue Requirement .....	3
9	Part 2. Specific Issues .....	7
10	Issue 1. Working Capital .....	8
11	Issue 2. Other Taxes .....	13
12	Issue 3. Salaries and Wages .....	20
13	Issue 4. Uncollectibles .....	26
14	Issue 5. Additional Staff Review .....	28

**PART 1. REVENUE REQUIREMENT**

**Q. Please provide a list of the rate case topics that Staff reviewed and introduce the responsible Staff.**

A. I have provided a listing of rate topics in Table A.

Table A.

STAFF RATE CASE TOPICS							
Twelve Months Ended 12.31.2020							
(\$000)							
Avista Utilities requested Incremental Revenue Requirement						\$	6,677
Testimony Exhibit No.	Staff Witness	Testimony Issue No.	Issue Description	Revenue	Expense	Rate Base	Revenue Requirement Effect
1100 & (See Partial Stip. 4a)*	Muldoon/Enright	1-3	Cost of Capital				(1,247)
1100 & (See Partial Stip. 5)**	Muldoon/Enright	4	Hedging				
(See Partial Stip. 4b)*	Gardner	1	Interest Synch.				63
100	Gardner	1	Working Capital			(2,842)	(261)
100	Gardner	2	Property Taxes		(256)		(264)
100	Gardner	3	Misc. Labor		(247)	(30)	(257)
100	Gardner	4	Uncollectibles				0
100 & (See Partial Stip. 4f)*	Gardner	5	Additional Staff Review			(2)	(2)
200	Moore	1	O & M		(403)		(416)
200	Moore	1.1	Plant Maint				0
200	Moore	2	D&O Insurance		(39)		(40)
200 & (See Partial Stip. 4c)*	Moore	3	Employee Benefits		(2)		(2)

Testimony Exhibit No.	Staff Witness	Testimony Issue No.	Issue Description	Revenue	Expense	Rate Base	Revenue Requirement Effect
200	Moore	4	Risk Mgmt. Exp.				0
300	Fox	Intro	Plant - JF 1 No Adj. System Upgrades				0
300	Fox	Intro	Plant - JF 2 TBD Forecasted transfers-to-plant				0
300	Fox	Intro	Plant - JF 3 No Adj. Advanced Metering				0
300	Fox	4	Plant - JF 4 ER 5121 Microwave			(559)	(51)
300	Fox	5	Plant - JF 5 TBD New Parking Structure				0
300	Fox	6	Plant - JF 6 AMA method for test year			1,192	110
300	Fox	7	Plant - JF 7 ER #7132 Dollar Rd.			(1,830)	(168)
300	Fox	8	Plant - JF 8 No Adj. New Fleet Garage				0
300	Fox	9	Plant - JF 9 and ER #7136 Aircraft & hanger		(21)		(22)
300	Fox	10	Plant - JF 10 IT Efficiency Savings		(588)		(607)
300	Fox	11	Plant - JF 11 Excess Meters, Regulators, and ERTs		(3,495)		(322)
300	Fox	12	Plant - JF 12 Allocation factor for Jackson Prairie			(443)	(41)

Testimony Exhibit No.	Staff Witness	Testimony Issue No.	Issue Description	Revenue	Expense	Rate Base	Revenue Requirement Effect
300	Fox	13	Plant - JF 13 Land mobile radio			(230)	(21)
300	Fox	14	Plant - JF 14 No estimated asset retirements for 2020.			(11)	(1)
300	Fox	15	Plant - JF 15 Projected 2019 transportation equipment			(279)	(26)
300	Fox	16	Plant - JF 16 Physical Security Model Office			(29)	(3)
300	Fox	17	Plant - JF 17 Goldendale, WA			(8)	(1)
300	Fox	18	Plant - JF 18 Purchase of radio spectrum			(230)	(21)
300	Fox	19	Plant - JF 19 Fiber Network Lease			(23)	(2)
300	Fox	20a	Plant - JF 20 State Income Tax		0		0
300	Fox	20b	Income Tax amortization of ARAM		(105)	157	(94)
400	Fjeldheim	1	Gas Storage in Rate Base			0	0
400	Fjeldheim	2	Gas Storage Oper Exp		(59)		(61)
400	Fjeldheim	3	Other Gas Supply Expense		0		0
400	Fjeldheim	4	Purchased Gas Adjustment		0		0

400	Fjeldheim	7	IRP Expense No Adj.				0
(See Partial Stip. 4d)*	Rossow		Membership & Dues			(2)	(2)
500	Rossow	1	A&G Adjustment		98		101
600	Peng	2	Depreciation No Adj.		(518)	(4,827)	(979)
700	Soldavini	1	Allocation Factor		110		114
(See Partial Stip. 4e)*	Soldavini		Other Revenues	13			(13)
700	Soldavini	1	Allocations - Hydro One		(154)		(159)
800	Storm	1	Pension adjustment		(337)	(2,610)	(588)
900	Compton	1	LRIC / Rate Spread adjustment				0
1000	Gibbens	1	Load Forecast				
Total Staff-Proposed Adjustments (Base Rates):				\$13	(\$6,476)	(\$12,602)	(\$5,760)
Staff-Calculated Revenue Requirements Change (Base Rates):							\$917
* See UG 366 Partial Settlement Stipulation, Table No. 1, page 2, lines 14-23.							
** See UG 366 Partial Settlement Stipulation, page 5, lines 3-5.							

1

**PART 2. SPECIFIC ISSUES**

2

**Q. What areas of AVA's filing are you responsible for reviewing?**

3

A. I reviewed the portions of the filing related to working capital allowance,

4

property tax, workforce levels, wages and salaries, incentives, uncollectible

5

expense, and interest synchronization, customer support expenses,

6

advertising, marketing, promotional activities, and sales of utility property. In

7

order to gain additional insight, I reviewed the Company's responses to Staff's

8

Standard Data Requests (SDRs), issued approximately 20 additional DRs, and

9

reviewed the Company's responses.

**ISSUE 1. WORKING CAPITAL**

**Q. Please provide a summary of the Commission's historical treatment of working capital, the Company's filed proposal, and Staff's analysis of the issue.**

A. For ratemaking purposes, the components of working capital are generally rate base items identified as fuel inventory, materials and supplies (M&S) inventory, prepayments, and cash working capital. The Commission typically authorizes utilities to include an allowance for material and supplies in rate base, which has included FERC Account 154, Plant Material and Operating Supplies; 163, Store Expense Undistributed; 164.2, Liquefied Natural Gas Stored; and 165, Prepayments – Gas Storage.<sup>1</sup> The Commission's long-standing policy has been to disallow gas companies a separate amount for cash working capital if the utility did not provide a current lead-lag study.<sup>2</sup>

In Avista's recent rate cases, Dockets UG 201, UG 246, UG 284, UG 288, and UG 325, parties stipulated to removing working capital from rate base.<sup>3</sup> In

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<sup>1</sup> See, e.g., *In re California-Pacific Utilities Company*, UF 3275, Order No. 77-394, (1977 WL 438034); *In re Cascade Natural Gas Corporation*, UF 3094 Order No. 74-898 (1974 WL 391913).

<sup>2</sup> *Re California-Pacific Utilities Company*, Docket No. UF 3275, Order No. 77-394 (June 13, 1977) ("Cal-Pac has the burden of proving that it has furnished investor dollars for working cash. It could have made an Oregon gas operations lead-lag study, if it desired, pursuant to the commissioner's orders above described. Since it has not done so, there will be no allowance for working cash in this case."); *Re California-Pacific Utilities Company*, Docket No. UF 3195, Order No. 76-132 (Feb. 23, 1976) ("While there may be some lag, the commissioner will not speculate as to such lag and the company should prepare a lead-lag study if it desires to obtain an allowance for working cash in future rate proceedings."); *Re Cascade Natural Gas Corporation*, Docket No. UF 3094, UF 3129 Order No. 74-898 (Nov. 21, 1974).

<sup>3</sup> OPUC Docket UG 201, Order No. 11-080 at App. A, page 4 (March 10, 2011); *In the Matter of Avista Corporation*, OPUC Docket UG 246, Order No. 14-015 at 3; *In the Matter of Avista Corporation*, OPUC Docket UG 284, Order No. 15-109 at 3 (April 9, 2015); *In the Matter of Avista Corporation*, OPUC Docket UG 288, Order No. 16-076 at App. A, page 3 (February 29, 2016).



1 Avista's four most recent rate cases, UG 246, UG 284, UG 288, and UG 325,  
2 Staff stipulated to allowing Avista to include in rate base M&S, FERC Accounts  
3 154, 163, 164.2, and 165. The Commission adopted those stipulations.<sup>4</sup>

4 Staff's position has been that the natural gas and electric industries are  
5 sufficiently different in their cash flows. Staff observes that gas and electric  
6 revenue streams have different characteristics. For instance, gas service  
7 volumes tend to be more seasonal than electric volumes; electric contracts  
8 payment terms vary while gas costs are due within 30 days of delivery; and the  
9 natural gas distribution systems are not as vulnerable to winter storms as  
10 overhead electric distribution systems.

11 **Q. How did Avista calculate cash working capital?**

12 A. Avista utilized a balance sheet methodology Investor Supplied Working Capital  
13 method (ISWC), to calculate working capital on a company-wide basis rather  
14 than on a regulated gas operations basis. The calculated company-wide  
15 working capital was then allocated to the Oregon jurisdiction based on the  
16 same UG 366 factors developed to allocate revenues and expenses. (See  
17 Avista filed work paper, 2.09 G-FWC.xlsx.)

18 **Q. Please provide the Company's rationale for including working capital**  
19 **in the test year based on the ISCW method.**

20 A. Avista in its filing proposed to increase working capital by \$5,452,000 in  
21 adjustment 2.09 G-FWC. Referring to Ms. Smith's testimony, Avista/500,

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<sup>4</sup> OPUC Docket UG 246, Order No. 14-015 at 3; *In the Matter of Avista Corporation*, OPUC Docket UG 284, Order No. 15-109 at 3 (April 9, 2015); *In the Matter of Avista Corporation*, OPUC Docket UG 288, Order No. 16-076 at App. A, page 3 (February 29, 2016).

1 Smith/27-28 at lines 15-23 and 1-2, Ms. Smith states, "Column (2.09), entitled  
2 Working Capital, increases total rate base for the Company's working capital  
3 adjustment." She also notes, "Working capital represents investor supplied  
4 funds that are properly included in the Company's rate base for ratemaking  
5 purposes . . . The Company has calculated its working capital in this  
6 proceeding using the Investor Supplied Working Capital (ISWC) method."

7 **Q. Is the \$5,452,000 increase to working capital included in the test year**  
8 **correct?**

9 A. No. The Company explained in its response to Staff DR No. 242 that its  
10 calculation was overstated because it included \$2,610,211 for long-term  
11 pension and medical assets and liabilities. The revised working capital  
12 forecast is \$2,842,134. This revised forecast was provided by the Company in  
13 response to Staff DR No. 242.

14 **Q. Please explain the ISWC method of calculating cash working capital.**

15 A. The ISWC method is a balance sheet approach for determining cash  
16 working capital. The balance sheet method usually involves calculating an  
17 average for each balance sheet account. After the elimination of separately  
18 identified rate base items such as plant, inventory, etc., assets are  
19 compared to liabilities to determine cash working capital requirements.

20 **Q. From Staff's perspective, what are the problems with Avista's**  
21 **estimation of cash working capital for the Oregon test year?**

22 A. The problems, as illustrated in *Accounting for Public Utilities*, are  
23 summarized as follows:

1 (1) The balance sheet method used by Avista is less comprehensive than  
2 the lead-lag study method.

3 (2) Comparing balances in the balance sheet better indicates the liquidity  
4 of a company rather than the amount of cash working capital needed  
5 for day-to-day operations.

6 (3) A snap shot in time may miss large cash movements before or after  
7 that date.

8 (4) Available cash invested in temporary cash investments is not usually  
9 included in rate base nor are short-term borrowings. Therefore, this  
10 method does not result in a proper estimate of cash working capital  
11 necessary for day-to-day operations.<sup>5</sup>

12 (5) Additionally, Staff does not believe allocating the balance sheet of the  
13 total Company results in an accurate representation of the Oregon  
14 jurisdictional cash working capital requirements

15 **Q. What is Staff's recommendation?**

16 A. Staff recommends including the working capital M&S components only, which  
17 include FERC Account Nos. 154, Plant Material and Operating Supplies; 163,  
18 Store Expense Undistributed; 164.2, Liquefied Natural Gas Stored; and 165,  
19 Prepayments – Gas Storage. Staff has outstanding data requests to determine  
20 whether the amount of M&S included in the test year is appropriate.

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<sup>5</sup> Hahne and Aliff. *Accounting for Public Utilities*. Mathew Bender & Company Inc., Rel. 31-11/2014 Pub.016, pp. 5-23 to 5-25.

1 Staff recommends excluding the \$5,452,000 Avista increase to working  
2 capital based on the Company's ISWC method. This is broken down as  
3 \$2,842,134 for working capital and \$2,610,211 for the long-term pension and  
4 medical assets and liabilities. Staff Witness Steve Storm in Exhibit 800 will  
5 address the correction for the long-term pension and medical assets and  
6 liabilities component. My adjustment for decreasing working capital by  
7 \$2,842,134 can be found in Staff workpaper, UG 366 Working Capital S-2  
8 MG.xlsx. These recommendations are consistent with Commission policy.

9 **Q. In summary, what is the effect of Staff's proposal to the test year rate**  
10 **base?**

11 A. Staff's proposal eliminates working capital other than M&S. Staff's  
12 recommendation regarding the appropriate dollar amount of M&S in the test  
13 year rate base is pending the Company's responses to Staff DR Nos. 301-306.  
14

**ISSUE 2. OTHER TAXES**

**Q. Please provide a summary of the Commission's historical treatment of taxes other than income, the Company's filed proposal, and Staff's analysis of the issue.**

A. The category "taxes other than income" (Other Taxes) typically includes franchise fees, the regulatory fee imposed by the OPUC, property taxes, payroll taxes and other miscellaneous taxes or fees, e.g., Oregon Dept. of Energy (ODOE) fee incurred by the energy utility. Payroll taxes are included as a component of the wages and salaries issue, which is discussed in a subsequent section of this testimony.

Franchise fees, along with business or occupation taxes, licenses, and similar exactions or costs, are allowed as operating expenses for ratemaking purposes on the condition these costs do not exceed 3.0 percent of gross revenues for a gas utility.<sup>6</sup> For simplicity, these costs are referred to collectively as franchise fees. The OPUC fee and ODOE fee are also included in operating expenses for ratemaking purposes. In rate cases, the test year amount for franchise fees, OPUC fees, and ODOE fees are calculated by multiplying an estimated rate for each fee by the test year gross revenues and are called "revenue sensitive costs." Additionally, these revenue sensitive fee rates are included in the conversion factor in determining the revenue requirement.

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<sup>6</sup> See OAR 860-022-0040(1). Fees that exceed three percent must be charged to the customers within the jurisdiction assessing the fee. (OAR 860-022-0040(6)).

1           Property taxes related to property that is not yet used and useful may not  
2           be included in customer rates of a gas utility.<sup>7</sup> Hence, these property taxes are  
3           excluded from the test year operating expenses. Property taxes related to  
4           property that is used and useful are included in test year operating expense  
5           and are usually forecasted for ratemaking purposes based on historical  
6           property tax information.

7           **Franchise Fees**

8           **Q. What is the Commission's historical treatment of franchise fees in a**  
9           **general rate case?**

10          A. The revenue requirement for franchise fees is revenue sensitive. Accordingly,  
11          Staff determines a franchise fee rate based on a ratio of annual fees and  
12          revenues. Historically, Staff has accepted a franchise fee rate based on a  
13          three-year average rate. However, Staff has reviewed other evidence, such as  
14          a historical trend, to determine the reasonableness of the proposed franchise  
15          rate and the resulting franchise fees.

16          **Q. Would you please explain the Company's proposal for franchise fees?**

17          A. The Company did not provide any testimony regarding franchise fees. In the  
18          work papers filed contemporaneously with the Company's UG 366 application,  
19          the effective franchise rate for 2018 is calculated to be 2.3376 percent. This is  
20          the rate used to calculate the test year franchise fees and for the revenue  
21          sensitive conversion factor.

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<sup>7</sup> See ORS 757.355(1).

1 **Q. What is Staff's recommendation regarding the franchise fee rate that**  
2 **the Company proposes?**

3 A. Staff reviewed the Company's actual franchise fee rate reported in the  
4 Company's filed Results of Operations Report for the last ten years. Based on  
5 the historical trend, Staff believes the Company's proposed franchise fee rate  
6 is reasonable and therefore proposes no adjustment.

7 **OPUC Regulatory Fee and ODOE Fee**

8 **Q. Would you please explain the Company's proposal for the OPUC fee?**

9 A. The Company has proposed a rate of 0.300 percent to be applied to revenues.

10 **Q. Does Staff find the 0.300 percent rate reasonable?**

11 A. Yes. According to Order No.19-060, the most recent OPUC order setting the  
12 annual fee rate, the rate is set at 0.300 percent, which is the maximum rate the  
13 Commission is allowed to assess utilities.<sup>8</sup> Since this rate is applied to gross  
14 revenues, the amount of fees recommended by Staff will be a function of the  
15 amount of gross revenues recommended by Staff in subsequent testimony.

16 **Q. Would you please explain the Company's proposal for the ODOE fee?**

17 A. The Company did not provide any testimony regarding the ODOE fees. In the  
18 work papers filed contemporaneously with the Company's UG 366 application,  
19 the effective ODOE rate for 2018 is calculated to be 0.1420 percent. This is  
20 the rate used to calculate the test year ODOE fees and for the revenue  
21 sensitive conversion factor.

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<sup>8</sup> See ORS 756.310(3).

1 **Q. What is Staff's recommendation regarding the ODOE fee rate the**  
2 **Company proposes?**

3 A. Staff reviewed the Company's actual ODOE fee rate reported in the  
4 Company's filed Results of Operations Report for the last ten years. Based on  
5 the historical trend, Staff believes the Company's proposed ODOE fee rate is  
6 reasonable and therefore proposes no adjustment.

7 **Property Taxes**

8 **Q. Would you please explain the Company's proposal for Property Taxes?**

9 A. The Company forecasted property taxes for the test year by "using the last  
10 known value assessments and levy rates provided to the Company by the  
11 State of Oregon, and then applied a small escalator (1.5%) to the levy rates to  
12 reflect their general increasing trend."<sup>9</sup> To the 2018 assessed gas property  
13 value of \$340,600,000 proposed by the State of Oregon Department of  
14 Revenue, the Company added forecasted Oregon additions of 21,952,000 to  
15 arrive at the test year forecasted assessed property value of \$362,552,000. To  
16 this total, the Company applied its forecasted 2020 levy rate of 1.308 percent.  
17 This results in property tax expense of \$4,473,383 for the 2020 test year.

18 **Q. What is Staff's analysis regarding the property taxes?**

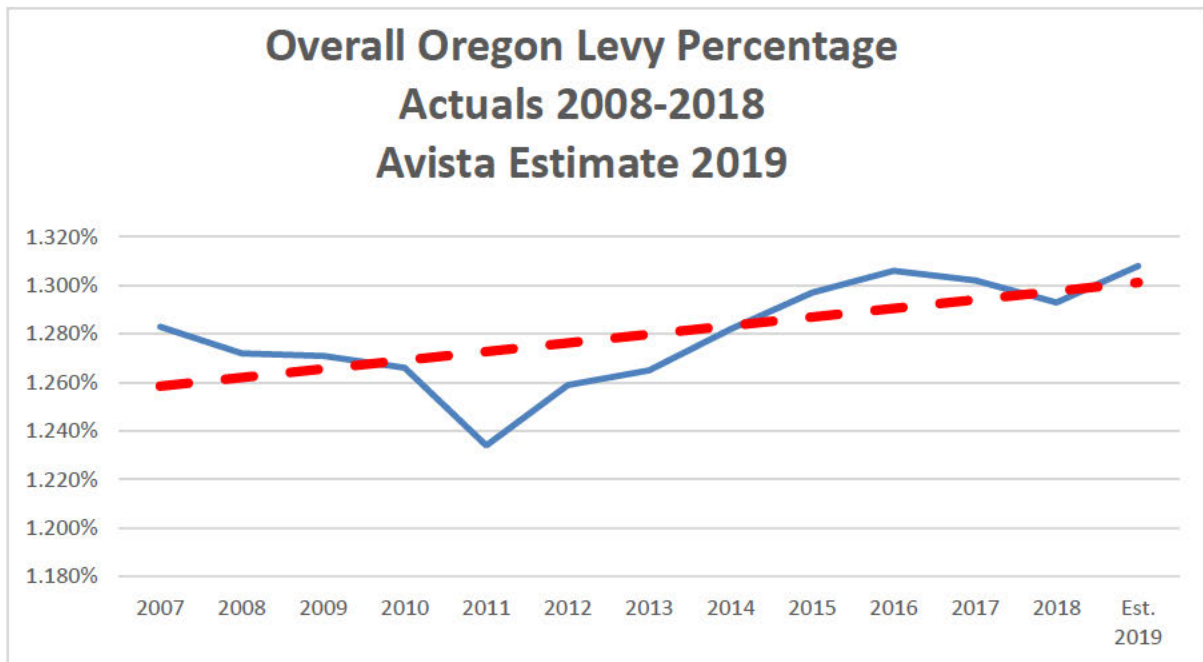
19 A. Staff reviewed the property tax actuals for the years 2007 through 2018 as  
20 provided in the Company's responses to Staff DR Nos. 260, 261 and 262.

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<sup>9</sup> UG 366/Avista/500, Smith/26 at 1-7.

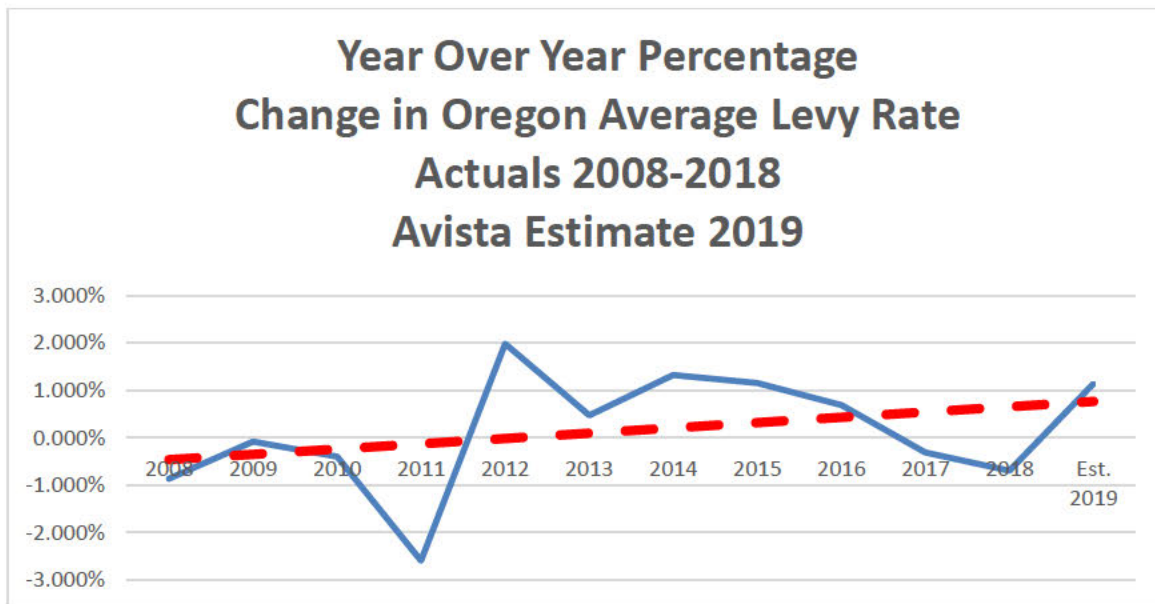


Staff created the charts below to review the reasonableness of the Company's estimated levy rate for the test year.

**Chart 1****Q. Please explain Chart 1.**

A. The solid line depicts the Oregon levy rate actuals for 2007 through 2018 and the Company's estimate for 2019, which was used for the 2020 test year. Staff added a trend line to estimate whether the levy rate is increasing or decreasing at a steady rate over time and determine whether the Company's estimate of 1.308 percent for the test year is a reasonable estimate. Based on Chart 1, Staff believes that the estimate is too high especially since the actuals from 2016, 2017, and 2018 show the rate decreasing rather than increasing as Avista forecasts.

**Chart 2**



**Q. Please explain Chart 2.**

A. The solid line depicts the year over year change in the actual levy rates for the years 2007 through 2018 and the Company's estimated rate change of 1.15 percent from 2018 to 2019. This chart demonstrates that the rate of increase began declining in 2014 and continued to decline through 2018. Therefore, Staff believes the Company has over-estimated the test year rate of 1.308 percent.

**Q. What is Staff's recommendation regarding the test year property taxes?**

A. Based on the actual trend, one may conclude that the levy rate may continue to decrease below the 2018 1.293 percent rate. However, in past general rate cases, Staff has often proposed a three year average of the most recent actuals. In this case, this would result in an average rate of 1.300 percent. For opening testimony, Staff proposes to use Staff witness John Fox's adjusted

1 total plant less the test year accumulated depreciation as proposed by Staff  
2 witness Ming Peng.<sup>10</sup> Based on these parameters (meaning a tax rate of 1.300  
3 percent multiplied by Staff witness John Fox's recommended net plant  
4 allowance), Staff proposes \$4,487,388 of property tax for the test year, a  
5 (\$255,955) reduction.<sup>11</sup> For the final revenue requirement in this case, Staff  
6 emphasizes the need to recalculate the property tax to the final level of test  
7 year net plant as determined by the Commission because this issue is tied to  
8 plant, which is unsettled at this time, and therefore will change as the case  
9 progresses.

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<sup>10</sup> Staff/ 600, Peng/8 at 9.

<sup>11</sup> See Staff electronic workpaper, UG 366 Exh 100 Property Taxes MG.xlsx.

**ISSUE 3. SALARIES AND WAGES**

**Q. Please provide a summary of the Commission's historical treatment of wages, salaries, incentives, and overtime expense.**

A. The Commission typically uses Staff's three-year wage and salary model (W&S Model) to estimate expenses for non-union wages and salaries.<sup>12</sup> As a starting point, Staffs model uses the utility's actual average wage and salary levels as they existed three years prior to the test year. From there, Staff applies the annual changes to the All Urban CPI<sup>13</sup> to adjust wages and salaries for each of the three subsequent years to establish a forecast of test-year wage and salary levels. If the utility's projected wage and salary level is within ten percent of Staffs projection, the difference between projections is shared between customers and shareholders. Outside the ten-percent band, shareholders keep all of the benefit or pay all the cost.

The W&S Model incorporates actual market-based data by using the All Urban CPI index to adjust historic wages and salaries.<sup>14</sup> Notably, local economic conditions are represented in the All-Urban CPI, as the Bureau of Labor Statistics includes prices in Oregon when it conducts its survey.<sup>15</sup>

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<sup>12</sup> See e.g., *In the Matter of PacifiCorp*, UE 116, Order No. 01-787 at 40 (September 7, 2001).

<sup>13</sup> Oregon Economic and Revenue Forecast, Appendix A, published by Department of Administrative Services, Office of Economic Analysis.

<sup>14</sup> Order 01-787 at 40; *In the Matter of Northwest Natural*, UG 132, Order No. 99-697 at 43 (November 12, 1999). See also *In the Matter of PGE*, UE 102, Order 99-033 at 61 (January 27, 1999); *In the Matter of PGE*, UE 88, Order No. 95-322 at 10 (March 29, 1995).

<sup>15</sup> Order 01-787 at 40; *In the Matter of Northwest Natural*, UG 132, Order No. 99-697 at 43 (November 12, 1999). See also *In the Matter of PGE*, UE 102, Order 99-033 at 61 (January 27, 1999); *In the Matter of PGE*, UE 88, Order No. 95-322 at 10 (March 29, 1995).

1           The Commission has concluded that adjusting payroll levels by changes in  
2           inflation provides the employees the same real level of compensation as in the  
3           base year, and provides an incentive to companies to minimize labor costs.<sup>16</sup>  
4           Further, sharing the difference between the two payroll projections equally  
5           between ratepayers and shareholders also allows for some adjustments to  
6           reflect changes in market conditions without allowing unchecked escalation.<sup>17</sup>  
7           Rather than using All-Urban CPI for union wages, the Commission typically ties  
8           test year union payroll to negotiated wage increases as set forth in the union  
9           contract.<sup>18</sup>

10           For incentives, the Commission's policy is to disallow 100 percent of  
11           officers' bonuses because they are typically based on increased earnings.<sup>19</sup> It  
12           is also Commission policy to disallow 75 percent of performance-based  
13           bonuses (because they are generally focused on increased earnings and,  
14           therefore, bring more benefit to shareholders), and to disallow 50 percent of  
15           merit-based bonuses (because they equally benefit shareholders and  
16           ratepayers). Union bonuses are treated in the same manner as non-union  
17           bonuses.<sup>20</sup>

18           **Q. Please summarize AVA's proposal for wages, salaries, incentives and**  
19           **overtime expense in this case.**

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<sup>16</sup> Order 01-787 at 40.

<sup>17</sup> Order No. 95-322 at 10.

<sup>18</sup> See Order No. 99-697 at 43.

<sup>19</sup> See Order No. 99-033 at 62, *In the Matter of the Application of US West*, UT 125, Order No. 97-171 at 74-76 (May 19, 1997).

<sup>20</sup> See Order 99-697 at 44-45; Order 99-033 at 62.

1 A. The Company in testimony does not quantify what is included in the test  
2 year. It does explain the adjustments that were made to the 2018 actual  
3 base year.<sup>21</sup> In its filed work papers and responses to Staff data requests,  
4 the following information was provided. On an Oregon jurisdictional basis,  
5 the 2020 test year includes \$10,402,647 in wages and salaries (base pay),  
6 \$641,832 in incentive compensation, and \$668,821 in overtime.<sup>22</sup> However,  
7 Staff has not been able to reconcile the incentive compensation with the  
8 Company's response to Staff SDR 92, and its supporting work paper, "2018-  
9 Incentive Pay Adjustment.xlsx," filed with its initial application. Staff has  
10 sent DR Nos. 293-297 requesting additional information.

11 **Q. How does the Company ascertain the appropriate compensation for**  
12 **employees?**

13 A. As the Company explains in testimony, for non-executive employees, the  
14 Company subscribes to survey data to benchmark and aligns both its base pay  
15 and incentives to the market median for a competitive total compensation  
16 package.<sup>23</sup> With regard to its union employees, compensation is based on its  
17 negotiated union contract.<sup>24</sup> Lastly, for its executives, the Compensation  
18 Committee of the Board of Directors determines the proper amount of  
19 compensation. The Board's decision is informed by internal company factors

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<sup>21</sup> UG 366/Avista/500, Smith/15-21.

<sup>22</sup> Staff/102, Avista Response to Staff SDR No. 92.

<sup>23</sup> UG 366/Avista/500, Smith/17-18.

<sup>24</sup> Ibid/18 .at 15-19.

1 as well as external peer data similar to the benchmarking studies for non-  
2 executive.<sup>25</sup>

3 **Q. What adjustments did the Company make to its actual 2018 base year**  
4 **salaries and wages to forecast the 2020 test year?**

5 A. The Company escalated the 2018 base pay of non-executives by 3 percent  
6 annually and included an adjustment of \$42,388 to increase the Oregon  
7 jurisdictional 2018 base year for the wages attributed to the Hydro One merger  
8 that were charged to non-utility in 2018. For non-union, the Company  
9 increased the 2018 base year by annual contracted increases.<sup>26</sup> As with non-  
10 executive 2018 base wages, executive salaries were escalated annually by 3  
11 percent, plus the 2018 base year was increased by \$60,000 for executive labor  
12 attributed to Hydro One work charged to non-utility in 2018.

13 **Q. Please explain if the Company made any adjustments for incentives.**

14 A. The Company states in testimony that it removed short-term incentives, 50  
15 percent of the merit-based employee incentives, and 100 percent of executive  
16 short-term incentives. Additionally, no capitalized incentives were included in  
17 the base year.<sup>27</sup> The Company explains that it did not remove \$148,000  
18 Restricted Stock Units (RSUs) associated with its Executive Long-term  
19 Incentive Plan (LTIP).<sup>28</sup> Furthermore, the Company also did not remove the  
20 RSUs related to the LTIP for non-executive employee leaders.<sup>29</sup>

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<sup>25</sup> Ibid/19 at 3-12.

<sup>26</sup> Ibid/18.

<sup>27</sup> Ibid/19 at 18-23.

<sup>28</sup> Ibid/20 at 4-6.

<sup>29</sup> Ibid/21 at 10-15.

1     **Q. What is Staff's recommendation?**

2     A. As Staff mentioned above, Staff is still in discovery regarding a few  
3       discrepancies between the filed workpapers and the Company's responses to  
4       Staff data requests. Employing Staff's three-year wage and salary model,<sup>30</sup>  
5       Staff proposes adjustments to wages and salaries primarily based on the  
6       difference in Staff's and the Company's escalation factors. Staff proposes an  
7       adjustment to incentive compensation in accordance with Commission policy to  
8       disallow 100 percent of officers' incentives and 50 percent of employees' merit-  
9       based bonuses. It appears that the Company adjusted 50 percent of non-  
10      officers' merit-based bonuses and most of the officers' incentives. However,  
11      Staff proposes the removal of 100 percent of the RSUs since these are  
12      incentives paid to officers and certain employee leaders, and appear to be  
13      based primarily on performance. At this time, Staff has excluded the \$148,000  
14      of Officer's RSUs included in the test year but has not yet determined the  
15      amount of RSUs included related to non-officer leaders.

16           The test year impact of these adjustments is to reduce wages, salaries,  
17      and incentives as follows:

- 18           • Decrease salaries \$70,613 for the difference in escalation allocated  
19           \$40,955 O&M and \$29,657 Capital.
- 20           • Decrease incentives by \$148,000 subject to further discovery.

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<sup>30</sup> See Staff workpapers, "UG 366 Wages Salaries & Incentives MG".



- Account for the flow-through effect of these adjustments by decreasing payroll tax expense by approximately \$57,000 and reducing depreciation expense by \$1,000.

The overall impact is a decrease to test year O&M of \$246,509 and a decrease to rate base of \$29,657.

**Q. Are there any adjustments regarding salaries and wages included in other Staff testimony?**

A. Yes. Staff Witness, Sabrinna Soldavini in Exhibit 700 proposes two adjustments to salaries; (1) reduce the 2020 test year Oregon allocation of officers' salaries, and (2) remove from the 2020 test year Avista's adjustment that increases base year wages for wages that Avista attributed to the Hydro One merger and charged to non-utility in 2018. Staff Witness Soldavini explains the adjustments and the impact to the 2020 test year in her testimony.

**ISSUE 4. UNCOLLECTIBLES**

**Q. Please provide a summary of the Commission's historical treatment of uncollectible expense, the Company's filed proposal, and Staff's analysis of the issue.**

A. It is a long-standing policy of the Commission Staff to accept a three-year average methodology to determine the test year uncollectible expense for a utility's revenue requirement.<sup>31</sup> However, Commission Staff also examines other evidence to determine whether this approach results in a reasonable forecasted test year result.

Consistent with Commission policy, the Company's adjusted base year is based on a three-year average of actual write-offs.<sup>32</sup> The associated uncollectible rate for revenue sensitive purposes is based on this same three year methodology.

**Q. Does Staff recommend any adjustment?**

A. No. Staff agrees with the Company's calculation of the base year uncollectible expense and the revenue sensitive uncollectible rate. Staff also reviewed the trend of the historical uncollectible rate, and finds it reasonable. Therefore,

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<sup>31</sup> See, e.g., *In the Matter of Avista Corporation*, OPUC Docket UG 246, Order No. 14-015 at 3 (January 21, 2014) and *In the Matter of Avista Corporation*, OPUC Docket UG 186, Order No. 09-422, Appendix A at 4 (October 26, 2009) (adopting stipulations for Avista general rate increase with uncollectible expense in revenue requirement based on three-year average); *but see In the Matter of Idaho Power Company*, OPUC Docket UE 167, Order No. 05-871 (January 28, 2005) (adopting stipulation for Idaho Power Company general rate increase with uncollectible expense based on four-year average) and *In the Matter of Cascade Natural Gas Corporation*, OPUC Docket UG 287, Order No. 15-412 (December 28, 2015) (adopting stipulation for Cascade Natural Gas general rate increase with uncollectible expense based on three-year average, removing an anomalous year).

<sup>32</sup> UG 366/Avista/500, Smith/27 – 28 at lines 23-24 and 1-3, respectively.

1 Staff supports using this uncollectible rate in the net-to-gross calculation for the  
2 test year revenue requirement.  
3

**ISSUE 5, ADDITIONAL STAFF REVIEW**

**Q. Please summarize customer service issues and Staff's recommendation.**

A. In review of this issue, I primarily focused Avista's programs that ensure adequate customer service is provided. Avista tracks call volume, talk time, and hold time for all calls into its Contact Center. This information is used to forecast staffing levels to maintain a service level where 80% of calls are answered within 60 seconds. The Company also uses historical data for the past three to five years, and current call trends, to map out the appropriate number of representatives needed to adequately maintain this service level at any given time. After reviewing details of the Company's customer service metrics, Staff proposes no adjustment.

With regard to low income customer support, Avista offers several programs to provide customers with bill payment assistance and coordinates with the Energy Trust with conservation programs. Avista has its own Low-Income Rate Assistance Program (LIRAP) and its winter Help Program to provide bill assistance to low-income customers. Avista does not propose any changes to its low-income programs in this rate case. Staff has no adjustment for low income customer service programs.

**Q. Did you review the Company's customer service-related expenses (non-labor component)?**

A. Yes, Staff proposes no adjustments at this time.

**Q. Did you review advertising expenses?**

1 A. Yes. Staff reviewed the appropriate accounts and was able to reach a fair  
2 settlement with the Parties. OAR 860-026-0022 provides specific guidelines  
3 for the treatment of advertising expenses:

- 4 • Category "A" – Energy efficiency or conservation advertising expenses  
5 that do not relate to a Commission-approved program, utility service  
6 advertising expenses, and utility information advertising expenses;  
7
- 8 • Category "B" – Legally mandated advertising expenses;  
9
- 10 • Category "C" – Institutional advertising expenses, promotional  
11 advertising expenses and any other advertising expenses not fitting  
12 into Category A, B, or D;  
13
- 14 • Category "D" – Political advertising expenses and non-utility  
15 advertising expenses; and  
16
- 17 • Category "E" – Energy efficiency or conservation advertising expenses  
18 that relate to a Commission-approved program.  
19  
20

21 **Q. Did you review gains on sales of utility property?**

22 A. Yes, we reviewed property sales from 2014-2019 and found that there were  
23 very few transactions that affected Oregon jurisdictional property and moreover  
24 they were de minimis. Staff has no adjustment.

25 **Q. Does this conclude your testimony?**

26 A. Yes.

CASE: UG 366  
WITNESS: MARIANNE GARDNER

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 101**

**Witness Qualifications Statement**

**July 16, 2019**

**WITNESS QUALIFICATION STATEMENT**

NAME: Marianne Gardner

EMPLOYER: Public Utility Commission of Oregon

TITLE: Senior Revenue Requirement Analyst  
Energy Rates, Finance and Audit Division

ADDRESS: 201 High Street SE., Suite 100  
Salem, OR. 97301

EDUCATION: Master of Business Administration  
Oregon State University, Corvallis, Oregon

Bachelor of Science in Accounting  
Montana State University, Bozeman, Montana

CPA, Oregon

EXPERIENCE: I have been employed by the Public Utility Commission of Oregon since March 2013, with my current position being a Senior Revenue Requirement Analyst, in the Energy - Rates, Finance and Audit Division. My responsibilities include research, analysis, and recommendations on a range of cost, revenue and policy issues for electric and natural gas utilities. As the revenue requirement summary witness, I have provided testimony in dockets UE 263, UG 246, UE 283, UE 294, UG 284, UG 287, UG 288, and UG 305.

I have approximately 20 years of professional accounting experience, including:

- Thirteen years as a cost accountant with responsibilities including cost accounting, budgeting, product costing, and the preparation of management reports;
- Four years experience in public accounting working in the areas of audit, tax and financial accounting for individual and small business clientele; and,
- Three years experience in non-profit accounting for an agency administering funds under the Federal Job Training Partnership Act.

CASE: UG 366  
WITNESS: MITCHELL MOORE

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 200**

**Opening Testimony**

**July 16, 2019**



**Q. Please state your name, occupation, and business address.**

A. My name is Mitchell Moore. I am a Senior Utility Analyst employed in the Energy Finance and Audit Division of the Public Utility Commission of Oregon (OPUC). My business address is 201 High Street SE., Suite 100, Salem, Oregon 97301.

**Q. Please describe your educational background and work experience.**

A. My witness qualification statement is found in Exhibit Staff/201.

**Q. What is the purpose of your testimony?**

A. The purpose of my testimony is to address Avista's revenue requirement for the following issues: Operations and Maintenance (O & M) Expense; Director's and Officer's Insurance (D & O Insurance); and Employee Benefits.

I recommend the following adjustments:

O & M – (\$403,000)

D & O Insurance – (\$39,143)

Employee Benefits – (\$1,933)

**Q. Did you prepare an exhibit for this docket?**

A. Yes, I prepared the following Exhibits:

- Exhibit Staff/201 – Qualifications exhibit.
- Exhibit Staff/202 - Workpapers showing adjustment calculations for O&M, D&O, and Employee Benefits.
- Confidential Exhibit Staff/203 – chart of historical insurance premiums.

1 **Q. How is your testimony organized?**

2 A. My testimony is organized as follows:

3	Issue 1, -----Operations and Maintenance Expense .....	3
4	Issue 2, -----Director's and Officer's Insurance.....	6
5	Issue 3, ----- Employee Benefits .....	8
6	Issue 4, ----- Risk Management Expense .....	10

**ISSUE 1, OPERATIONS AND MAINTENANCE EXPENSE****Q. What is the Company's proposal for distribution O & M expenses?**

A. Avista is proposing to increase distribution operation expenses from \$9.21 million in the base year to \$9.86 million in the test year. This represents an increase of more than \$647,000, or 7 percent. The Company in its filing indicates that "Except for a few specific cost items, non-labor costs were adjusted using the most current consumer price index ("CPI"). Historical labor costs were also adjusted for increases through the twelve months ended December 31, 2020 test year." Adjustments made to the base year operation expenses were largely from an increase to labor costs – approximately \$256,000 – and from increased employee benefits – approximately \$195,000. Other non-labor expenses increased by \$196,000.

**Q. Please describe your review and analysis of Avista's distribution O&M expenses.**

A. Staff first reviewed the distribution O&M expenses for the historical base years of 2016, 2017, and 2018. This review included looking at trends, transactional details, and adjustments proposed by Avista. Based on this review and the adjustments made by Avista, Staff has determined that the increase in operation expenses is mostly due to the Company's proposed increase in labor and benefit costs - \$451,000 out of a total increase of \$647,000.<sup>1</sup> My review is focused on non-labor expenses. Labor expense is addressed in Staff Witness Marianne Gardner's testimony in Staff 100.

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<sup>1</sup> See UG 366 Avista/501, Smith/4-12.

1 Staff initially looked at the annual increase in non-labor distribution O&M  
2 expenses for the past three years to determine whether the proposed increase  
3 in the test year is consistent with historical increases. Staff also reviewed  
4 transaction details from the base year expense to ensure expenditures are  
5 justifiable for normal utility operations.

6 **Q. What does Staff conclude from its review?**

7 A. Based on its review, Staff believes the proposed test year expense is too  
8 high. Accordingly, Staff proposes an adjustment reducing non-labor  
9 distribution O&M expense for the test year by \$403,000.

10 To arrive at this adjustment, Staff averaged the base year expense of 2018 and  
11 the two preceding years, and scaled up by the all-Urban CPI to arrive at a total  
12 expense of \$3.94 million for the 2020 test year.<sup>2</sup> Avista is proposing \$4.34  
13 million for the 2020 test year.

14 **Q. Why is Staff's proposed test year expense more reasonable than Avista's**  
15 **proposal?**

16 A. In looking at the two years preceding the base year, 2016 and 2017, Staff notes  
17 that non-labor O&M expense increased 10.26 percent in 2017 and 11.98 percent  
18 in 2018. In contrast, the Consumer Price Index that Avista and Staff generally  
19 use to escalate to test year costs, only increased by 4.5 percent over that two-  
20 year period. Because of the marked increase in expense in 2017 and 2018 – far  
21 exceeding the rate of inflation – Staff believes Avista's base year expense is an  
22 artificially high starting point to determine reasonable expense for the test

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<sup>2</sup> See UG 366 Exhibit Staff/202 Moore Workpapers

1 year. Using an average of those three years as a means of “smoothing” out the  
2 steep increases from the two prior years normalizes the base year expense.  
3 Normalizing the base year expense provides a more reasonable starting point  
4 from which to escalate costs for the test year.

5 **Q. Why is Staff’s recommended adjustment higher than Avista’s proposed**  
6 **non-labor O & M increase over the base year?**

7 A. Although Avista proposes increasing non-labor expense by approximately  
8 \$196,000 over its base year expense, Staff recommends an adjustment to the  
9 proposed test year expense by reducing it by \$403,000. Since the base year is  
10 used to create the test year, any failure to normalize the base year will result in  
11 an unnormalized test year as well. It is important in setting rates that year-over-  
12 year anomalies be scrubbed by eliminating outlier years, or smoothing them  
13 through averaging. Test year expenses are a forecast based on expenses  
14 incurred in the base year. If costs have escalated higher than one would expect  
15 given the rate of inflation, it is reasonable to normalize those expenses by  
16 averaging over a period of time. As noted above, Staff believes the base year  
17 expense of 2018 actual costs is an unreasonably high basis from which to  
18 forecast test year expense, given that it increased by 21 percent over the  
19 previous two years, far outpacing the rate of inflation.

20

21

**ISSUE 2, DIRECTOR'S AND OFFICER'S INSURANCE****Q. What is the purpose of Director's and Officer's (D&O) Insurance?**

A. D&O Insurance provides liability coverage to company officers and managers to protect them from claims, which may arise from the decisions and actions taken within the scope of their duties. D&O Insurance is usually purchased in "layers" to spread risk among different insurers. To acquire adequate coverage limits, diversify exposure, and reduce risk, an insurance structure is assembled where the primary insurer provides specific coverage terms and capacity limits, but less than the total needed. Additional insurers provide supplemental capacity limits that are in addition to the primary layer while still following the basic terms and conditions of the primary layer.

**Q. What is your recommendation related to D&O Insurance?**

A. Avista included in its filed case \$78,394 in D&O Insurance expense, which is the Oregon-allocated share of the total 2020 premium. This amount represents the first layer (premium layer) as well as first, second, third, fourth, and fifth excess layers. My recommendation is that 50 percent of the total cost of all layers of D&O Insurance should be removed from the revenue requirement. Removing 50 percent of D&O Insurance premium would result in an Oregon-allocated adjustment of \$39,197.

**Q. What is the reasoning for your recommendation of only allowing 50 percent of the total premium in customer rates?**

1 A. My recommendation is consistent with prior Commission decisions. In Docket  
2 No. UE 197, the Commission agreed with Staff that ratepayers and  
3 shareholders should share the cost of D&O liability insurance: “We concur with  
4 Staff that the cost of D&O insurance should be shared equally between  
5 shareholders and ratepayers to properly reflect the benefits and burdens of that  
6 expense. We eliminate 50 percent of the D&O insurance as a shareholder  
7 cost.”<sup>3</sup>

8 In that case, the Commission reasoned that customers who have no say in  
9 electing or appointing utility Directors or Officers should not be held financially  
10 responsible for covering 100 percent of the insurance costs to shield them from  
11 liability business decisions or improprieties by management that result in  
12 lawsuits. The rationale underlying the Commission’s 50% disallowance is still  
13 valid, therefore, Staff has continued to apply this method of cost sharing in  
14 subsequent electric and natural gas utility general rate cases.

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<sup>3</sup> *In re Portland General Electric Company*, OPUC Docket No. UE 197, Order No. 09-020 at 19.

**ISSUE 3, EMPLOYEE BENEFITS**

**Q. Please describe the Company's request regarding medical, dental, vision, and other employee benefits.**

A. The Company has requested approximately \$1.85 million in test year expenses relating to medical, dental, and other employee benefits on an Oregon-allocated basis. In addition to health insurance, this cost includes such forms of compensation as long-term disability benefits and an employee wellness program. The expense includes costs for both bargaining (union) and non-bargaining (non-union) employees. Benefit plan premiums are typically shared between the Company and the employees. The Company generally shares costs with employees at a ratio of 90/10 (i.e. employees pay 10 percent of premium costs and the Company pays 90 percent). The parties reached a settlement agreement with regard to **medical, dental, vision benefits**, so the following portion of my testimony is limited to other employee benefits.

**Q. Please describe the analysis performed by Staff with regard to other employee benefits.**

A. The Company's other employee benefits include various categories of expenses. For Deferred Compensation, Employee Assistance, HRA Benefit, Life/Long-Term Disability, Service Awards, and Tuition Aid, the Company did not escalate the 2018 base year costs. However, as with O&M expense, Avista had significant increase in these costs in the base year over the



1 preceding years. The total two-year increase from 2016-2018 on an Oregon-  
2 allocated basis is \$7,395, or 12.4 percent- again, higher than the 4.5 percent  
3 inflation as represented by the all-urban CPI. Instead of basing test year  
4 expense on 2018 actuals, Staff normalizes the base year expense by averaging  
5 costs from the three-year period 2016-2018. This is then escalated by the all-  
6 urban CPI, resulting in a recommended adjustment of (\$1,933) to the test year  
7 expense.<sup>4</sup>

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<sup>4</sup> See UG 366 Exhibit Staff/202, Moore Workpapers

1                                    **ISSUE 4, RISK MANAGEMENT EXPENSE**

2    **Q.    What other types of insurance does Avista include in its filing?**

3    A.    Avista includes property insurance, liability insurance, terrorism insurance,  
4           workers' compensation insurance, and other risk management insurance.  
5           Please see Confidential Exhibit Staff/204 for a list of these various types of  
6           insurances and a chart comparing premiums for these insurances over the last  
7           five years.

8    **Q.    Does Staff propose an adjustment for these insurances?**

9    A.    No. In reviewing the premiums paid for each of the different types of insurance,  
10          Staff concludes that the Company's decision to carry these types of insurance  
11          is prudent and that the insurance premiums are reasonable as they have  
12          fluctuated only slightly from year to year. There is no evidence that any of the  
13          insurances deviated drastically over the five year period. Therefore, Staff has  
14          concluded that no adjustment is necessary.

15   **Q.    Does this conclude your testimony?**

16   A.    Yes.

CASE: UG 366  
WITNESS: MITCHELL MOORE

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 201**

**Witness Qualifications Statement**

**July 16, 2019**

### **WITNESS QUALIFICATIONS STATEMENT**

NAME: Mitchell Moore

EMPLOYER: Public Utility Commission of Oregon

TITLE: Senior Utility Analyst  
Energy Rates, Finance and Audit Division

ADDRESS: 201 High Street SE. Suite 100  
Salem Oregon 97301-3612

EDUCATION: Bachelor of Arts, Journalism and Political Science  
University of Hawaii at Manoa (1992)

EXPERIENCE: I have been employed by the Public Utility Commission of Oregon since 2009, with my current position being a Senior Utility Analyst in the utility program's Energy Rates, Finance and Audit division.

My prior position at the Commission was as a Senior Telecommunications Analyst, where my assignments included reviewing carrier interconnection agreements, wholesale service quality, and resolution of carrier-to-carrier complaints.

Prior to my utility regulatory career, I worked with AT&T as a loop electronics coordinator, designing and implementing high-speed broadband and fiber optic services in Los Angeles. I have also worked as an outside plant design engineer with Qwest Corporation, and I spent several years as a newspaper reporter with the Honolulu Star-Bulletin.

CASE: UG 366  
WITNESS: MITCHELL MOORE

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 202**

Workpapers showing adjustment calculations for O&M, D&O,  
and Employee Benefits.

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**

**O & M Expense****Company Filing - Derived from Company Response to SDR #58 - Att C**

	2016	2017	2018	CPI 2019 (.021)	2019	CPI 2020 (.023)	2020
O&M	\$ 3,367,301	\$ 3,712,777	\$ 4,157,399	\$ 87,305	\$ 4,244,704	\$ 97,628	\$ 4,342,333

**Staff Recommendation**

	2016	2017	2018	Average	CPI 2019 (.025)	2019	CPI 2020 (.026)	2020
O&M	\$ 3,367,301	\$ 3,712,777	\$ 4,157,399	\$ 3,745,826	\$ 93,646	\$ 3,839,471	\$ 99,826	\$ 3,939,298
		10.26%	11.98%					

Staff Adjustment: \$ (403,035)

Note: 2016 data obtained from Avista response to SDR No. 58 Att B in UG 325.

**Director's and Officer's Insurance****2020 Test Year**

Total Premium	\$910,504
OR allocated	\$78,394
50% allowance	\$39,197
Adjustment	(\$39,197)

**Other Employee Benefits**

Task Name	Base Year -3 2015	Base Year -2 2016	Base Year -1 2017	Base Year 2018	Test Year Pro-Forma 2020	2017 Increase	2018 Increase	2 yr increase	3 yr Average
Service Awards	\$ 32,691	\$ 36,192	\$ 28,058	\$ 38,979	\$ 38,979	-22.5%	38.9%	7.7%	\$ 34,410
Tuition Aid	\$ 203,677	\$ 228,248	\$ 240,065	\$ 263,240	\$ 263,240	5.2%	9.7%	15.3%	\$ 243,851
Employee Assistance	\$ 74,971	\$ 77,509	\$ 83,497	\$ 95,933	\$ 95,933	7.7%	14.9%	23.8%	\$ 85,646
Life/Other Insurance	\$ 820,117	\$ 854,650	\$ 825,680	\$ 928,791	\$ 928,791	-3.4%	12.5%	8.7%	\$ 869,707
Deferred Comp	\$ 40,153	\$ 28,604	\$ 38,551	\$ 50,778	\$ 50,778	34.8%	31.7%	77.5%	\$ 39,311
					\$ 1,377,721				\$ 1,272,925

	Avista	Staff
Total Other Benefits	\$ 1,377,721	\$ 1,272,925
O&M Adjustment	\$ 775,795	\$ 716,784
Total Oregon	\$ 66,796	\$ 61,715
CPI escalation		\$ 3,147
2020 Forecast	\$ 66,796	\$ 64,863
Staff Adjustment		\$ (1,933)



CASE: UG 366  
WITNESS: MITCHELL MOORE

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 203**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**

**STAFF EXHIBIT 203**

**IS CONFIDENTIAL AND SUBJECT  
TO PROTECTIVE ORDER: 19-091**

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 300**

**Opening Testimony**

**July 16, 2019**

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is John L. Fox. I am a Senior Financial Analyst employed in the  
3 Energy Rates, Finance and Audit Division of the Public Utility Commission of  
4 Oregon (OPUC). My business address is 201 High Street S.E., Suite 100,  
5 Salem, Oregon 97301.

6 **Q. Please describe your educational background and work experience.**

7 A. My witness qualification statement is found in exhibit staff/301.

8 **Q. What is the purpose of your testimony?**

9 A. My testimony addresses the general areas of utility plant and income taxes.

10 **Q. Did you prepare exhibits for this docket?**

11 A. Yes. I prepared the following exhibits:

12 Exhibit Staff/302, Gross Plant Changes 2017-2020

13 Exhibit Staff/303, Plant Additions 2017-2020

14 Exhibit Staff/304, 2017 Oct-Dec Gross Plant Additions

15 Exhibit Staff/305, 2018 Gross Plant Additions

16 Exhibit Staff/306, 2019 Proposed Gross Plant Additions

17 Exhibit Staff/307, DR Numbering

18 Exhibit Staff/308, Responses to Staff Data Requests

19 **Q. How is your testimony organized?**

20 A. My testimony is organized as follows:

21 Issue 1, Gross Plant Additions ..... 2

22 Issue 2, Income Taxes ..... 24

**ISSUE 1, GROSS PLANT ADDITIONS**

**Q. What is the Company's requested increase in gross plant?**

A. The Company states that Oregon "gross" plant increased by approximately \$75.7 million, or 18%, as compared to what is currently included in rates<sup>1</sup> and includes \$494.510 million of gross plant in the proposed rate base<sup>2</sup>.

**Q. Please discuss the general approach used to document gross plant additions in the Company's direct testimony.**

A. "Capital expenditures" are discussed in the testimony of Mr. Thies, and "Capital Adjustments" as well as "Oregon Capital Investment Approach" in the testimony Ms. Smith.<sup>3</sup>

The following exhibits are also particularly relevant:

- Exhibit 203 "Infrastructure Investment Plan"
- Exhibit 401 "2018 Natural Gas Integrated Resource Plan"
- Exhibit 503 "ER Project Descriptions"
- Exhibit 504 "Capital Investment Business Cases"

Rather than presenting the increase in plant by FERC accounts, the Company's testimony is organized around the six "investment drivers" and the broad categories of natural gas distribution, general plant, and enterprise technology. Within these broad categories, expenses are mostly discussed at

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<sup>1</sup> Avista 200/12

<sup>2</sup> Avista 501/1

<sup>3</sup> Avista 200/4-12 and Avista 500/28-58

1 the expenditure request (ER) level rather than the more granular budget item  
2 (BI) level.<sup>4</sup>

3 **Q. Is the information presented in the Company's direct testimony**  
4 **sufficient for Staff analysis?**

5 A. No. Although the amount of direct testimony regarding plant is voluminous  
6 (approximately 370 pages excluding the IRP document), it is focused primarily  
7 on projected additions in 2019 and 2020, rather than documenting the entire  
8 change since the Company's previous rate case filing (UG 325).  
9 Furthermore, the information provided in direct testimony does not show how  
10 system wide costs are being allocated to Oregon.

11 **Q. Are the expenditure requests and investment drivers further**  
12 **summarized in the Company's direct testimony?**

13 A. Yes, there are a series of tables that show the proposed Oregon allocated  
14 investments for 2019 and 2020<sup>5</sup>. The system wide investments in aggregate for  
15 each investment driver are presented in table 7.<sup>6</sup> Proposed investments for  
16 2019-2023 by investment driver and expenditure request are presented in  
17 Exhibit 203.

18 **Q. Has Staff compiled additional information to facilitate analysis of gross**  
19 **plant additions that have occurred since the last rate case?**

---

<sup>4</sup> As defined in direct testimony (Avista, 500/39) "Expenditure Requests (ER), four-digit numbers assigned to identify and track the costs of capital budget items. The ER is the highest level of capital budgeting summarization, and each business case contains one or more ERs. Each ER contains one or more budget items ("BI") and each BI contains one or more projects. Capital expenditures are accounted for at the project level."

<sup>5</sup> Tables 7 through 14 (Avista, 500/38-54)

<sup>6</sup> Avista, 500/38

1 A. Yes, Staff has prepared exhibits 302 through 306.

2 **Q. Please discuss how each exhibit supports Staff's analysis of gross**  
3 **plant.**

4 A. Exhibit 302 documents the entire change in gross plant including additions,  
5 retirements, and other adjustments by year since the last rate case, UG 325.

6 This information is useful to illustrate the overall scope of Staff's review as well  
7 as providing a point of reference for further detailed analysis.

8 Exhibit 303 presents the "Capital Investment Transfers to Plant" information  
9 provided by the Company in terms of the investment categories and plant  
10 investment drivers from October 1, 2017 through the 2020 test year in this  
11 case. Please note the amounts for each year agree to the annual additions  
12 presented in the overall summary, Exhibit 302.

13 Exhibit 304 presents further detail for the last three months of 2017 showing  
14 the amounts direct charged to Oregon (100%) as well as amount allocated to  
15 Oregon using the 2017 CD.AA allocation factor of 9.227% and GD.AA  
16 allocation factor of 31.442% at the expenditure request (ER) level. This  
17 information is essential for comparing how costs are allocated in 2018 and  
18 2019 as well as how allocation factors are changing from year to year.

19 Exhibit 305 presents further detail for 2018 in the same format as exhibit 304.  
20 The CD.AA and GD.AA allocation factors for 2018 are 9.316% and 31.438%,  
21 respectively.

22 Exhibit 306 presents further detail for 2019 in the same format as exhibit 304.  
23 The CD.AA and GD.AA allocation factors (as filed) for 2019 are 8.909% and

30.224%, respectively. It is important to note that amounts added through 2018 are actual gross plant additions recorded in the Company's accounting records whereas the amounts for 2019 and 2020 are budget projections. This distinction becomes quite relevant when discussing individual ER projects.

**Q. Did Staff prepare a similar exhibit for 2020 plant additions?**

A. No, this was not necessary as the 2020 additions are limited to customer requested natural gas distribution projects and the relevant amounts can be ascertained by reference to Staff Exhibit 303 and the Company's direct testimony.<sup>7</sup>

**Q. Can you provide an example of how allocation factors are relevant to Staff's analysis?**

A. Yes, Oregon's share of gross plant additions for ER 7201- Jackson Prairie Storage were recorded as a direct cost in 2017 and 2018 projected as 30.22% of the system wide cost in 2019. This observation was the basis for further Staff inquiry,<sup>8</sup> which then revealed that the correct allocation factor is 9.65%, not 30.22%. The resulting rate case adjustment is further discussed below.

**Q. Are there discrepancies in the system wide amounts for 2019 presented in Exhibit 306?**

A. Yes, and they fall into two categories.

First, with respect to 2019, the Company's testimony presents aggregate system wide additions of \$466 million.<sup>9</sup> The system wide column in Staff

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<sup>7</sup> Avista, 500/38, table 7

<sup>8</sup> Staff Data Request 159 and 213.

<sup>9</sup> Avista, 500/38, table 7



1 Exhibit 306 sums to \$136 million.<sup>10</sup> This appears to be due to investments  
2 allocated 100% to other states being excluded from the data file that was  
3 provided to Staff.<sup>11</sup> This is of no consequence as Staff's objective in preparing  
4 the exhibits was to determine how expenditure requests are allocated and the  
5 allocation factors being used. In other words, Staff does not need to review the  
6 expenditure details for costs that the Company has already determined are not  
7 allocable to Oregon.

8 Presumably, a similar relationship exists in the data<sup>12</sup> underlying Staff Exhibits  
9 304 and 305, again of no consequence to Staff's analysis.

10 Second, there are discrepancies between the amounts stated in Company  
11 testimony and the amounts actually underlying the allocation of plant additions  
12 to Oregon<sup>13</sup>. These differences are consequential and the subject of additional  
13 Staff data requests as further discussed below. An additional column has been  
14 added to Staff Exhibit 305 providing comparative amounts as they appear in  
15 Thies/Exhibit 203.

16 **Q. What is the purpose of Staff's review of utility plant placed into service**  
17 **since the Company's previous rate case?**

18 A. Staff's review primarily focuses on plant additions over \$150,000 in value.

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<sup>10</sup> Staff Exhibit 305, column C, line 72.

<sup>11</sup> Company work paper "3) CAP19-TTP 2019 Forecasted.xlsx"

<sup>12</sup> See response to Staff Data Requests, "Staff\_DR\_124, Attachment A.xlsx" and "Staff\_DR\_125, Attachment A.xlsx"

<sup>13</sup> For example, regarding ER # 5016 Endpoint Compute and Productivity Systems, table 18 in the Company Exhibit 203/32 presents a 2019 addition of \$4,480 million compared to an actual system wide total being allocated of \$11.359 million.

1 Staff issued a series of data requests (DR) to gather additional information for  
2 the following purposes:

- 3 • Verify project costs included in the rate case.
- 4 • Verify that projects will be presently used for providing utility service to  
5 customers by the January 15<sup>th</sup> rate effective date.
- 6 • Verify the costs are properly allocable to Oregon ratepayers.
- 7 • Verify evidence from the Company that the costs to be included in rate base  
8 were prudently incurred.

9 **Q. Is there a pattern to how certain Staff data requests are organized?**

10 A. Yes, data requests 155 through 165 and 207 through 213 are structured to  
11 comport with the plant investment driver hierarchy used by the Company in  
12 testimony. Those data requests targeted to specific investment drivers are  
13 summarized in Exhibit 307 for reference purposes. The Company's narrative  
14 responses to all Staff data requests are reproduced in Exhibit 308.

15 **Q. Please discuss the requirement for plant to be placed into service prior**  
16 **to inclusion in rates.**

17 A. ORS 757.355 requires utility plant to be presently used for providing utility  
18 service to customers in order to be included in rate base. The Commission  
19 applies a "used and useful" standard and requires the plant to be placed into  
20 service prior to the effective date of the rates (January 15, 2020 in this case).

21 **Q. Please discuss Staff's review of prudence.**

1 A. The purpose of the prudence review has been succinctly stated by the

2 Commission in prior rate cases: <sup>14</sup>

3 *“ . . . we take this opportunity to clarify the prudence standard in ratemaking. Parties*  
4 *have raised questions about how the Commission applies the prudence standard,*  
5 *particularly with regard to the relevance of the decision-making process that a utility*  
6 *uses to make an investment.*

7  
8 *The prudence standard is traditionally used to address the proper valuation of utility*  
9 *investment in rate base. Any investment found to be unreasonable is deemed*  
10 *imprudent and subject to partial or full disallowance. An example of a modern*  
11 *articulation of the prudence standard is as follows:*

12  
13 *A prudence review must determine whether the company's actions, based on all that it*  
14 *knew or should have known at the time, were reasonable and prudent in light of the*  
15 *circumstances which then existed. It is clear that such a determination may not*  
16 *properly be made on the basis of hindsight judgments, nor is it appropriate for the*  
17 *[commission] to merely substitute its best judgment for the judgments made by the*  
18 *company's managers. The company's conduct should be judged by asking whether*  
19 *the conduct was reasonable at the time, under all circumstances, considering that the*  
20 *company had to solve its problems prospectively rather than in reliance on hindsight.*  
21 *In effect, our responsibility is to determine how reasonable people would have*  
22 *performed the task that confronted the company.*

23  
24 *Although the Oregon courts have not expressly discussed the applicability of the*  
25 *prudence standard in this state, this Commission has long used the standard when*  
26 *examining utility investments. Through various orders, the Commission has confirmed*  
27 *that prudence of an investment is measured from the point of time of the utility's*  
28 *actions and decisions without the advantage of hindsight, that the standard does not*  
29 *require optimal results, and the review uses an objective standard of reasonableness.”*  
30

31 **Q. Is the information provided by the Company adequate for Staff to**  
32 **perform the necessary prudence review of plant additions up to the**  
33 **rate effective date?**

34 A. Not entirely. Expenditures projections for 2019 and 2020 are prepared at the  
35 budget item (BI) level. This level does not provide visibility into the actual  
36 project level detail supporting plant expected to be placed into service. This is

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<sup>14</sup> See *In the Matter of PacifiCorp Request for a General Rate Revision*, Docket No. UE 246, Order No. 12-493 at 25 (Dec. 20, 2012):

1 problematic because a substantial portion of the anticipated spend has been  
2 estimated by applying allocation factors rather than identifying specific  
3 expenditures benefitting Oregon ratepayers.

4 Staff requested additional details and was told that the project details are not  
5 available until actual transfers to plant occur as part of the quarterly accounting  
6 process.<sup>15</sup>

7 **Q. What are Staff's concerns regarding system upgrades?**

8 A. Staff requested additional information<sup>16</sup> on gas distribution projects, which  
9 occurred prior to 2019, referencing requirements expressed in Commission  
10 Order 16-109 at page 14, issued in Docket UG 288:

- 11 • Comprehensive cost-benefit analysis of whether and when investment  
12 should be built;
- 13 • Evaluation of range of alternative build dates and the impact on reliability  
14 and customer rates;
- 15 • Evidence on the likelihood of disruptions based on historical experience;
- 16 • Evidence on the range of possible reliability incidents;
- 17 • Evidence about projected loads and customers in the area; and
- 18 • Consideration of alternatives, including use of interruptibility or increase  
19 demand-side measures to improve reliability and system resiliency.

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<sup>15</sup> Staff Data Request 140(a)

<sup>16</sup> Staff Data Request 139(d).

1 The Company's response discusses how the Company defines distribution  
2 enhancements and distribution-upgrading and concludes that the Company is  
3 not required to provide additional information for "non-IRP investments".  
4 Staff subsequently requested additional information regarding pipe size and  
5 capacity increases irrespective of the Company's position regarding the  
6 applicability of Commission Order 16-109.<sup>17</sup> The Company's response indicated  
7 that a number of the projects did increase capacity which is problematic.

8 **Q. Why is the Company's position regarding the applicability of**  
9 **Commission Order 16-109 problematic from Staff's perspective?**

10 A. Staff's concern is that over time the Company can add a significant amount of  
11 system capacity enhancement at customer expense outside of the IRP process  
12 without providing any of the evidence contemplated in Order No. 16-109  
13 regarding cost benefit, disruptions, reliability, and projected loads. This  
14 severely restricts Staff's ability to perform a thorough prudence review.  
15 Essentially, the Commission is being asked to rely on the opinion of the  
16 Company's subject matter experts (SME's) regarding these increases in  
17 capacity without further objective evidence showing the capacity increases are  
18 prudent.

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<sup>17</sup> Staff Data Request 176(a).

**Q. Please provide a summary of your proposed adjustments.**

A. My proposed adjustments are summarized in the following table:

FERC acct description/ FERC Acct No.	Company Filing		Staff		Adjustment	
	Total Company	OR-Allocated	Total Company	OR-Allocated	Total Company	OR-Allocated
Gross Plant Adjustments					\$	- \$
4	\$ 4,747	\$ 559	\$ 4,747	\$ -	\$ -	\$ (559)
6	\$ 8,527	\$ 1,644	\$ 8,527	\$ 2,836	\$ -	\$ 1,192
7	\$ 6,053	\$ 1,830	\$ 6,053	\$ -	\$ -	\$ (1,830)
11	\$ 19,965	\$ 12,011	\$ 19,965	\$ 8,516	\$ -	\$ (3,495)
12	\$ 2,152	\$ 650	\$ 2,152	\$ 208	\$ -	\$ (443)
13	\$ 2,774	\$ 248	\$ 2,774	\$ 19	\$ -	\$ (230)
14	\$ -	\$ 494,510	\$ -	\$ 491,700	\$ -	\$ (2,810)
15	\$ 8,582	\$ 765	\$ 8,582	\$ 486	\$ -	\$ (279)
16	\$ 330	\$ 29	\$ 330	\$ -	\$ -	\$ (29)
17	\$ 3,003	\$ 2,932	\$ 3,003	\$ 2,924	\$ -	\$ (8)
18	\$ 2,468	\$ 230	\$ 2,468	\$ -	\$ -	\$ (230)
19	\$ 253	\$ 23	\$ 253	\$ -	\$ -	\$ (23)
Operating Expenses						
9	\$ -	\$ -	\$ -	\$ (21)	\$ -	\$ (21)
10	\$ -	\$ -	\$ -	\$ (588)	\$ -	\$ (588)
Accumulated Depreciation						
14	\$ -	\$ (142,973)	\$ -	\$ (140,179)	\$ -	\$ 2,794
Accumulated DFIT						
14	\$ -	\$ (74,434)	\$ -	\$ (74,429)	\$ -	\$ 5
20	\$ -	\$ (74,434)	\$ -	\$ (74,277)	\$ -	\$ 157
Income Tax Expense						
20	\$ (8,264)	\$ (496)	\$ (10,009)	\$ (601)	\$ (1,745)	\$ (105)

**Q. Has the Company revised the plant figures originally filed?**

A. Yes, based on Staff data requests and other discussions, the Company provided updated figures on June 13<sup>th</sup>.<sup>18</sup> These changes reduced the proposed gross plant in this case from \$494.5 million dollars to 492.9 million dollars<sup>19</sup> and related adjustments to accumulated depreciation and accumulated deferred income taxes. These changes are reflected in the following staff adjustments to the Company's revenue requirement:

<sup>18</sup> 2.06 - 2.08 - CAP18 OR Linked - 2020 Retirements.xlsx<sup>19</sup> Refer to Staff, 302/1 (as filed) and Staff, 302/2 (as adjusted).

1        (ADJ. NO. 6) Incorrect application of test year AMA method<sup>20</sup>

2        As discussed in the Company's direct testimony<sup>21</sup>, plant required to service  
3        incremental revenue arising from customer growth during the test year is  
4        appropriate. However, the percentage resulting from application of the average  
5        of monthly averages (AMA) method was unusually low. The Company  
6        determined this was due to a formula error in the Company's original filed work  
7        paper.<sup>22</sup>

8        My proposed adjustment is a gross plant increase in the amount of \$1.192  
9        million dollars.

10       (ADJ. NO. 14) Plant Retirements<sup>23</sup>

11       Referring to exhibit 302, the Company's case as filed included projected gross  
12       plant retirements of \$4.6 million dollars in 2019 and zero in 2020. Staff notes  
13       that the Company's original work paper shows \$79,000 of gross plant  
14       retirements in 2020, therefore, the omission from the case as filed appear to be  
15       inadvertent. The Company provided revised estimates of \$11 million dollars  
16       and \$84,000 for 2019 and 2020, respectively. These figures were subsequently  
17       revised yet again, citing reporting errors, to \$5.4 million and \$4.4 million for  
18       2019 and 2020, respectively. Another revision was provided on June 13<sup>th</sup>  
19       showing \$5.4 million and \$2.0 million for 2019 and 2020, respectively.

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<sup>20</sup> Staff Data Request 141(a) Revised

<sup>21</sup> Avista 500/34

<sup>22</sup> See "5) CAP20-TTP 2020 Forecasted New Growth AMA.xlsx" and "Staff\_DR\_141, Attachment A - Revised.xlsx".

<sup>23</sup> See Staff Data Request 125, Staff\_DR\_125 - Revised, "4) CAP19.4-Retirements.xlsx", "Staff\_DR\_125 Attachment B.xlsx", and "Staff\_DR\_125, Attachment B - Revised.xlsx"

1 Staff believes that the June 13<sup>th</sup> revisions have been determined using a  
2 reasonable methodology and notes that the rate base effects are net of a  
3 corresponding and offsetting decrease in accumulated depreciation which  
4 ameliorates the resulting impact on customer rates.

5 My proposed adjustments are a gross plant decrease in the amount of (\$2.810)  
6 million dollars, a decrease in accumulated depreciation of \$2,794 million  
7 dollars, and a decrease in accumulated DFIT of \$5 thousand dollars.

8 **Q. Are there additional errors identified and corrected by the Company as**  
9 **a result of Staff inquiries?**

10 A. Yes, they are summarized as follows:

11 (ADJ. NO. 7) ER #7132 Dollar Rd. Service Center Addition and Remodel <sup>24</sup>

12 The Company's response to Staff DR 178(b) indicates this project was  
13 "incorrectly in the 2019 forecasted transfers to plant adjustment" and should be  
14 removed from the case. Staff notes that the case as filed included \$6.053  
15 million dollars (system) and \$1.830 million dollars (Oregon) allocated using the  
16 30.22% GD.AA allocation factor. The expected cost as stated in the business  
17 case for this building is \$24 million dollars.<sup>25</sup> Staff has significant concerns<sup>26</sup>  
18 regarding the 30.22% allocation to Oregon, which will need to be addressed in  
19 the event these costs are transferred to plant in future rate proceedings.

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<sup>24</sup> See Avista 503/7, Avista 504/107-117, and Staff Data Requests 154, 164(d), 178(b) page 18-19, and 209.

<sup>25</sup> Avista 504/109.

<sup>26</sup> See Staff Data Requests 154, 164(d), 178(b) page 18-19, and 209.



1 My proposed adjustment is a gross plant decrease in the amount of (\$1.830)  
2 million dollars.

3 (ADJ. NO. 9) Aircraft Lease Expenses

4 The Company has agreed to remove approximately \$21 thousand dollars of  
5 lease costs from 2018 base year for operations and maintenance expense.

6 These expenses were incurred before the aircraft was purchased in March  
7 2018.

8 My proposed adjustment is an operating expense decrease in the amount of  
9 (\$21) thousand dollars.

10 See below for discussion of the aircraft purchase.

11 (ADJ. NO. 12) Incorrect Jackson Prairie Allocation Factor <sup>27</sup>

12 As discussed above, 2019 improvements to the Jackson Prairie Gas Storage  
13 Facility were incorrectly allocated to Oregon based on the 30.22% GD.AA  
14 allocation factor when the established share for Oregon customers is 9.65%.

15 This error is of particular concern to Staff as the allocation percentage was  
16 extensively vetted in a previous rate case<sup>28</sup>, is an underlying factor in the  
17 annual purchased gas adjustment (PGA), and accordingly, ought to have been  
18 an easily caught error prior to the filing in this case.

19 My proposed adjustment is a gross plant decrease in the amount of (\$443)  
20 thousand dollars.

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<sup>27</sup> See Avista 503/5, Avista 504/63-65, and Staff Data Requests 159(a) and 213(a).

<sup>28</sup> See *In the Matter of Avista Corporation, dba Avista Utilities, Request for a General Rate Revision*, Docket No. UG 201, Order No. 11-080 at 10 (Mar 10, 2011):

1 (ADJ. NO. 17) Remove WA costs in ER #3005 GD Non Revenue Blanket <sup>29</sup>

2 The Company agreed to remove \$8,468 of costs arising from Washington  
3 operations.

4 My proposed adjustment is a gross plant decrease in the amount of (\$8)  
5 thousand dollars.

6 **Q. Please discuss Staff adjustments for plant additions that are not**  
7 **properly allocable to Oregon customers.**

8 A. Staff asserts that the following costs will not be used and useful for providing  
9 utility service to Oregon customers and should be permanently excluded from  
10 Oregon rate base:

11 (ADJ. NO. 4) ER 5121 Microwave Replacement with Fiber <sup>30</sup>

12 The controversy surrounding this project originated in the Company's previous  
13 rate case, UG 325. In that case, the Company included a system wide gross  
14 plant addition of \$1.399 million dollars. Staff proposed that the Oregon  
15 allocated amount of \$122 thousand dollars be removed from gross plant.<sup>31</sup> The  
16 Company's response to a data request<sup>32</sup> in that case is clear that the project  
17 cost should be assigned to Washington and Idaho:

18 "The expected transfers to plant included in this case (Oregon share of  
19 \$15,000 in 2016 and \$107,000 in 2017) are associated with a project that was  
20 set-up as a common, shared asset. However, upon further consideration of the  
21 projects included in this case, it was determined that the investment should be  
22 assigned to Avista's Washington and Idaho jurisdictions. The revenue

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<sup>29</sup> See Avista 503/3, Avista 504/26-30, and Staff Data Request 165(a)(iii)

<sup>30</sup> See Avista 503/14, Avista 504/171-174, and Staff Data Request 163(b-d),

<sup>31</sup> See *In the Matter of AVISTA CORPORATION, dba AVISTA UTILITIES, Request for a General Rate Revision*, Docket No. UG 325, Staff/700, Kaufman/2 and Staff/700, Kaufman/25.

<sup>32</sup> See UG 325 Staff 700/25 and UG 325 Staff Data Request 195.

1 requirement associated with this business case is \$4,000 in 2016 and \$30,000  
2 in 2017.”  
3

4 Accordingly, Staff issued a data request in this case<sup>33</sup> asking if the \$122  
5 thousand dollar adjustment had been permanently removed from rate base.  
6 The Company’s response refers to its UG 325 reply testimony and asserts the  
7 Company agreed only to remove the costs from the revenue requirement in  
8 that case and also, yet again, states that the 2019 transfers to plant in the  
9 amount of \$23,241 for this project were “inadvertently included”.<sup>34</sup> The  
10 Company’s response completely ignores the fact that \$404,081 was  
11 transferred to Oregon allocated plant in 2017 subsequent to the UG 325 rate  
12 effective date and \$9,970 was transferred to Oregon allocated plant in 2018.<sup>35</sup>  
13 Staff finds the Company’s position on this project particularly concerning given  
14 that the Company has clearly stated that the project does not benefit Oregon  
15 customers. Therefore, Staff recommends the entire cost including the \$122  
16 thousand dollars that was disallowed in the prior rate case, and the additional  
17 2017-2019 transfers to plant that have yet to be included in rate base, be  
18 permanently excluded from Oregon rate base.  
19 My proposed adjustment is a gross plant decrease in the amount of (\$559)  
20 thousand dollars.

21 (ADJ. NO. 13) ER # 5030 Land Mobile Radio & Real Time Comm Systems<sup>36</sup>

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<sup>33</sup> Staff Data Request 163(c)(ii)

<sup>34</sup> Staff Data Request 163(c)(i)

<sup>35</sup> See Exhibit 304, line 2, column f and Exhibit 305, line 6, column f.

<sup>36</sup> See Avista 503/21, Avista 504/266-269, and Staff Data Request 161(f), and 208.

1 This is a \$38 million dollar project scheduled to be placed into service over  
2 several years between 2019 and 2023. The Company's response to Staff data  
3 requests indicates that of the \$2.6 million dollar planned investment in 2019,  
4 only \$18 thousand dollars will occur at facilities physically located in Oregon.  
5 The \$2.6 million dollars is allocated in the rate case using the 8.91% CD.AA  
6 allocation factor resulting in a \$231 thousand dollar<sup>37</sup> increase in Oregon rate  
7 base. Staff proposes to remove amounts not benefitting Oregon ratepayers.  
8 My proposed adjustment is a gross plant decrease in the amount of (\$230)  
9 thousand dollars.

10 (ADJ. NO. 19) ER 5027 Fiber Network Lease Service Replacement<sup>38</sup>

11 The business case for this project and the Company's responses to Staff data  
12 requests<sup>39</sup> indicate that the replacement capacity will not come online until  
13 2025 and that the costs currently being incurred are preliminary in nature (i.e.  
14 right of way, permitting, etc.). Also, none of the fiber lines are located in  
15 Oregon. For all of these reasons, this cost should be excluded from Oregon  
16 rates at this time. Although the Company implies a benefit to Oregon  
17 ratepayers when the project is completed, Staff has concerns regarding the  
18 proposed allocation<sup>40</sup> to Oregon using the CD.AA factor, which will need to be  
19 addressed in the event these costs are transferred to plant in future rate  
20 proceedings.

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<sup>37</sup> See Exhibit 306, line 32, column d.

<sup>38</sup> See Avista 503/13, Avista 504/168-170, and Staff Data Requests 163(d), 207(a),

<sup>39</sup> See Staff Data Requests 163(d) and 207.

<sup>40</sup> See Staff, 306/1 line 6, column d.

1 My proposed adjustment is a gross plant decrease in the amount of (\$23)  
2 thousand dollars.

3 (ADJ. NO. 18) 09906372 Private Spectrum Purchase<sup>41</sup>

4 This project represents nearly all of the 2018 amount spent in ER 5156 Digital  
5 Network Grid Expansion. Although the Company reports a minimal current use  
6 of the 700 Mhz. spectrum for one specific instance in Oregon<sup>42</sup>, the vast  
7 majority of this expenditure does not currently benefit Oregon ratepayers.

8 Although the Company asserts that there will be future use transmitting gas  
9 telemetry data, the Company's response to DR 176 plainly states project  
10 number 09906372 is not a gas project<sup>43</sup>, in other words, the spectrum was  
11 purchased to support the Company's electric business. Accordingly, Staff  
12 proposes to remove the spectrum purchase from Oregon rate base.

13 My proposed adjustment is a gross plant decrease in the amount of (\$230)  
14 thousand dollars.

15 (ADJ. NO. 16) ER 5034 Generation, Substation, and Gas Location Security<sup>44</sup>

16 The Company's response to a Staff data request indicates the scheduled  
17 transfer to plant in 2019 is for a "Physical Security Model Office" which is not  
18 physically located in Oregon. This cost should be removed from Oregon rate  
19 base because the office is not presently used to provide utility service to  
20 Oregon customers.

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<sup>41</sup> See Avista 503/22, Avista 504/278-280, and Staff Data Request 139(a-c), 177(a),

<sup>42</sup> Staff Data Request 177(a)(i)

<sup>43</sup> Staff Data Request 176, page 2.

<sup>44</sup> See Staff Data Request 156(f)(i),

1 My proposed adjustment is a gross plant decrease in the amount of (\$29)  
2 thousand dollars.

3 **Q. Please discuss Staff adjustments for plant additions, which Staff**  
4 **believes, are over projected but would otherwise meet the used and**  
5 **useful and prudence standards.**

6 A. Staff asserts the following projects are over projected:

7 (ADJ. NO. 11) Excess Meters, Regulators, and ERTs <sup>45</sup>

8 The Company's supplemental response to Staff DR 155(b) provides counts of  
9 installed meters, regulators, and ERT's (Encoder Receiver Transmitters) for the  
10 years 2016-2018 and estimated counts for 2019 and 2020. The unit cost of  
11 meters projected for 2019 appears to be excessive. Staff proposes reduced  
12 funding to \$189 per unit commensurate with 2018 actuals and the Company's  
13 projections for 2020 included in the case.

14 Regarding Regulators, the average annual spend from 2016-2018 is \$22  
15 thousand dollars. Staff proposes the 2019 and 2020 projected amounts be  
16 reduced commensurately.

17 The Company states in direct testimony that there are approximately 106,000  
18 ERTs in Oregon<sup>46</sup> and that the Company replaces ERTs that are 14 years old  
19 to manage battery failure rates.<sup>47</sup> The meter counts provided in the Company's  
20 supplemental response to DR 155(b) shows that there were 79,000 ERT units

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<sup>45</sup> See Avista 503/2-4, Avista 504/11-18, 50-52, and Staff Data Request 155(b-d), 155(b) supplemental, and 162(c), Staff\_DR\_127, Attachment A.xlsx.

<sup>46</sup> Avista 504/11

<sup>47</sup> Staff Data Request 178(b), page 3.

1 installed in the three year period 2016-2018 excluding those associated with  
2 new customer connections. Staff proposes that ERT funding in this case be  
3 limited to the remaining 27,000 thousand units needed to achieve a complete  
4 replacement of the ERT's in service.

5 My proposed adjustment is a gross plant decrease in the amount of (\$3.495)  
6 million dollars.

7 (ADJ. NO. 15) ER 7000 Transportation Equipment<sup>48</sup>

8 Actual vehicle purchases are mostly direct allocated to Oregon and vary  
9 considerably from year to year. The 2019 amount is estimated using the  
10 GD.AA allocation factor. Staff proposes that the 2019 additions be reduced not  
11 to exceed the 2013-2018 average annual investment. Staff does not believe it  
12 is reasonable that application of the allocation factor in 2019 results in plant  
13 additions exceeding the historical average.

14 My proposed adjustment is a gross plant decrease in the amount of (\$279)  
15 thousand dollars.

16 **Q. Please discuss Staff adjustments for projects, portions of which Staff**  
17 **believes may be both imprudently incurred and also not used and**  
18 **useful.**

19 A. Staff questions the following projects:

20 (ADJ. NO. 5) ER 7131 COF Long Term Restructuring Plan Phase 2<sup>49</sup>

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<sup>48</sup> See Avista 503/6, Avista 504/66-79, Staff Data Request 164(a-b) and Staff\_DR\_166 Attachment C - 2019.xlsx

<sup>49</sup> See Avista 503/7, Avista 504/118-137, and Staff Data Request 160(a).

1 The Company's reply to Staff Data Request 160 states that the final portion of  
2 this project, a parking structure, is now expected to be completed and  
3 transferred to plant in 2019. The Company's initial filing actually includes a  
4 modest negative amount in 2019 for this project, presumably a true up for  
5 earlier phases of the project. The parking structure was originally budgeted as  
6 \$12 million dollars and is now forecasted at \$16.5 million (system wide).  
7 Oregon's share using the 8.91% CD.AA allocation factor would be a \$1.469  
8 million increase in Oregon gross plant.

9 Staff is unable to agree to a change in total cost of this magnitude, at this time,  
10 for several reasons. First, completion late in the year, immediately before the  
11 rate effective date does not leave adequate time for a prudence review.  
12 Second, additional discovery regarding the significant cost overrun is  
13 necessary. Third, Staff has concerns about how use of the garage on a day-to-  
14 day basis benefits Oregon customers, and as a result, whether an allocation  
15 method other than the CD.AA factor is more appropriate.

16 (ADJ. NO. 9) ER 7207 Purchase Company Aircraft and ER 7136 New Aircraft  
17 Hanger<sup>50</sup>

18 The Company exercised a purchase option rather than renewing the lease of  
19 its 1999 Cessna Citation VII aircraft. The Company also built a new hanger to  
20 house the plane and the Company's aircraft operations. Staff issued a series of  
21 data requests regarding this investment. The Company's responses delineate

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<sup>50</sup> See Avista 503/8, Avista 504/138-143, and Staff Data Requests 138(c), 139(a-c), 160(b-c), 175(c)(iii), 177(c),



1 the steps taken to evaluate alternative options prior to making this investment.

2 Staff is not proposing an adjustment related to the aircraft / hanger investment.

3 (ADJ. NO. 10) Information Technology Efficiencies<sup>51</sup>

4 The Company has invested, or plans to invest, \$15.6 million dollars in  
5 enterprise technology on an Oregon allocated basis since the last rate case.

6 An investment of this magnitude ought to generate operational cost savings  
7 benefitting Oregon ratepayers, however, the Company was unable to quantify  
8 the savings in response to Staff's data request and claims the savings were  
9 redirected for alternative purposes. As a result, Staff is recommending an  
10 operating expense reduction in this case equal to 50% of the return on  
11 investment associated with the \$15.6 million rate base increase. Staff chose 50  
12 percent as a reasonable mid-point estimate due to the Company's  
13 unwillingness and/or inability to quantify savings at this time.

14 My proposed adjustment is an operating expense decrease in the amount of  
15 (\$588) thousand dollars.

16 **Q. Does Staff have overarching concerns related to the rate base**  
17 **adjustments discussed above?**

18 A. Yes, Staff appreciates the administrative simplicity inherent in the Company's  
19 three tier cost allocation methodology (CD.AA factor, GD.AA factor, and direct  
20 charge of certain costs). However, a pattern is emerging that causes Staff to  
21 question whether Oregon ratepayers are systematically being unfairly charged

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<sup>51</sup> See Avista 503/8-22, Avista 504/144-280, and Staff Data Requests 175(c)(ii), 179,

1 for investments in the Company's electric system and/or investments in the  
2 Company's gas distribution systems outside of Oregon.

3 The Company's filing, in Exhibits 203, 503, 504 particularly, provides useful  
4 detail for evaluating the prudence of the Company's rate base investments.

5 However, the mechanics of how these investments are being assigned to  
6 Oregon rate base is not transparent, requiring significant Staff work to ferret out  
7 the details.

8 The application of any allocation methodology, however well intentioned,  
9 cannot become a justification or vehicle for the inclusion of costs in Oregon  
10 rate base that are not prudent or are not presently used to provide utility  
11 service to Oregon customers.

**ISSUE 2, INCOME TAXES**

**Q. Please summarize the applicable requirements for ratemaking treatment of federal income tax (FIT), state income tax (SIT) and accumulated deferred income tax (ADIT).**

A. Consistent with Internal Revenue Code (IRC) Sections 168(f)(2) and 168(i)(9) (Normalization Rules for Public Utilities) and ORS 757.269(1), public utilities are required to normalize federal income taxes for revenue requirement purposes. Normalization of federal income taxes means that a regulated public utility that uses accelerated depreciation for tax purposes must record in rate base a related deferral of taxes that arises from the difference between book depreciation and tax depreciation. According to IRC Sec. 168(i)(9)(A):

In order to use normalization method of accounting with respect to any public utility property for purposes of subsection (f)(2)—

(i) the taxpayer must, in computing its tax expense for purposes of establishing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account, use a method of depreciation with respect to such property that is the same as, and a depreciation period for such property that is no shorter than, the method and period used to compute its depreciation expense for such purposes; and

(ii) if the amount allowable as a deduction under this section with respect to such property (respecting all elections made by the taxpayer under this section) differs from the amount that would be allowable as a deduction under section 167 using the method (including the period, first and last year convention, and salvage value) used to compute regulated tax expense under clause (i), the taxpayer must make adjustments to a reserve to reflect the deferral of taxes resulting from such difference.

1           Also, ORS 757.269 (1) states “[s]ubject to subsections (2) and (3) of this  
2           section, amounts for income taxes included in rates are fair, just and  
3           reasonable if the rates include current and deferred income taxes and other  
4           related tax items that are based on estimated revenues derived from the  
5           regulated operation of the utility.” According to subsection (3):

6                     During a ratemaking proceeding conducted under ORS  
7                     757.210 for an electricity or natural gas utility that pays  
8                     taxes a part of an affiliated group, the Public Utility  
9                     Commission may adjust the utility’s estimated income tax  
10                    expense based upon: (a) Whether the utility’s affiliated  
11                    group has a history of paying federal or state income taxes  
12                    that are less than the federal or state income taxes the  
13                    utility would pay to units of government if it were an  
14                    Oregon-only regulated utility operation; (b) Whether the  
15                    corporate structure under which the utility is held affects  
16                    the taxes paid by the affiliated group; or (c) Any other  
17                    considerations the commission deems relevant to protect  
18                    the public interest.  
19

20       **Q. Please discuss the general impact of federal tax reform (Tax Act) on**  
21       **public utilities.<sup>52</sup>**

22       A. The three major impacts for regulated public energy utilities are:

- 23           1) The change in the corporate tax rate lowers the tax expense included in  
24           cost of service.
- 25           2) The change in the tax rate requires the recalculation of the ADIT  
26           balance, which may give rise to Excess Deferred Income Tax (EDIT).
- 27           3) The elimination of bonus depreciation after September 27, 2017.

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<sup>52</sup> The federal tax reform legislation, the Tax Cuts and Jobs Act of 2017(TCJA), was signed into law on December 22, 2017.

1           The largest component requiring remeasurement of ADIT balances in rate  
2           base for public utilities is accelerated depreciation on plant for tax purposes  
3           versus straight-line for book purposes. As a result of the tax rate change, a  
4           portion of the taxes collected by utilities from customers in rates is no longer  
5           due to the federal government in a future period. Since accelerated  
6           depreciation is subject to normalization rules, the TCJA mandates certain  
7           methodologies for the timing of the return or flow-through of the excess  
8           deferred income taxes (EDIT) to customers. The TCJA has eliminated or  
9           restructured other tax deductions that will also affect the ADIT balance.  
10          However, while these deductions may give rise to EDIT, they are not subject to  
11          normalization rules and are not subject to the TCJA methodologies for flowing  
12          the excess tax back to customers.

13       **Q. Please summarize Avista's proposed income tax expense in this case.**

14       A. Income tax reported in the 2018 results of operations is \$1.708 million. This  
15       amount is adjusted upward by \$303 thousand to arrive at restated 2018 results  
16       at present rates and an additional \$1.694 million associated with the requested  
17       increase in rates.<sup>53</sup>

18       The Company uses income tax normalization for federal tax expense and  
19       reports that state income taxes are determined using the apportionment  
20       method<sup>54</sup> consistent with prior rate cases. The Company reports only \$75  
21       thousand of state income tax being paid in 2018. Although the Company states

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<sup>53</sup> Avista/501, line 30 col. e through f.

<sup>54</sup> Avista, 500/8 and Avista, 500/29-30.

1 that federal taxes are included at 21%, the actual effective rate applied to  
2 incremental rate case adjustments is 19.62% and 6.59% for federal and state  
3 tax, respectively.

4 **Q. Does staff believe the incremental tax rates are reasonable?**

5 A. Yes. First, the method applied by the Company to determine the tax impact of  
6 incremental rate case adjustments agrees with the method and modeling  
7 customarily used by the Commission. Second, the increase to the incremental  
8 state tax rate compared to the previous rate case is due to available net  
9 operating losses (NOL) being fully utilized in 2019 and business energy tax  
10 credit (BETC) carryforwards being fully utilized in 2020.

11 **Q. Are the benefits of Oregon NOL's and BETC credits absorbed by base**  
12 **year results prior to incremental revenue adjustments?**

13 A. Yes. The Company has provided a work paper showing the application of NOL  
14 and BETC credits to base year income and the calculation of the related rate  
15 case adjustment.<sup>55</sup>

16 **Q. Please discuss how Tax Act benefits are being returned to ratepayers.**

17 A. Tax Act benefits for the 2018 base year are being returned to ratepayers  
18 pursuant to Commission Order 19-050.<sup>56</sup> The Company has also filed a  
19 supplemental application, UM 1918(1) for the 2019 calendar year benefits, the  
20 amount of which will be approved by the Commission after 2019 operating

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<sup>55</sup> See "1) SIT Calculation 2018 pf 2020.xlsx" and "3.03 G-SIT State Income Tax Adjustment"

<sup>56</sup> See *In the Matter of Avista Corporation, dba Avista Utilities, Application for Authorization to Defer Federal Income Tax Expenses for the Effects of Revisions of the Federal Income Tax Code Upon Cost of Service*, Docket No. UM 1918, Order No. 19-050 (Feb 19, 2019).

1 results are reasonably estimable. Given that the requested rate effective date  
2 in this case is January 15, 2020, an additional deferral may need to be filed for  
3 the first two weeks of 2020. Otherwise, the effects of the incremental change of  
4 federal tax rate from 35% to 21% will be incorporated in base rates as of the  
5 January 15<sup>th</sup> rate effective date.

6 **Q. Do base year results of operations as shown in Exhibit 501 agree to the**  
7 **results underlying Commission Order No. 19-050?**

8 A. Yes.

9 **Q. Please discuss the amortization of plant related excess deferred**  
10 **income taxes (EDIT) in this case.**

11 A. A refund of \$496 thousand dollars for plant related, also known as "ARAM" or  
12 "protected"<sup>57</sup> EDIT is included as a reduction in base year tax expense. This is  
13 also the amount of ARAM EDIT being returned to customers for 2018 pursuant  
14 to Commission Order No. 19-050.

15 **Q. Is this amount of protected EDIT appropriate for the 2020 test year?**

16 A. No. The Company's response to Staff inquiry indicates that the protected EDIT  
17 amortization is expected to increase from \$496 thousand to approximately  
18 \$624 thousand in 2023.<sup>58</sup> The ARAM methodology only allows return of  
19 protected EDIT to begin only when straight line depreciation otherwise would  
20 begin to exceed accelerated depreciation for an asset or class of assets. This

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<sup>57</sup> Federal law provides that the return to ratepayers of EDIT related to utility plant must generally comply with the Average Rate Assumption Method (ARAM). Failure to adhere to the ARAM methodology would terminate the Company's ability to use accelerated depreciation methods for tax purposes. These amounts are generally referred to as "protected" EDIT.

<sup>58</sup> See Staff Data Request 128

1 leads to increasing annual return to ratepayers for a number of years as the  
2 number of assets reaching this threshold increases.

3 **Q. Is Staff proposing an adjustment to increase the \$496 thousand**  
4 **amortization figure in the test year?**

5 A. Yes, Staff proposes Adj. No. 20 to reflect the average projected EDIT for the  
6 three years 2020-2022 rather than the 2018 amount. This decreases test year  
7 deferred income tax expense by  $\$496 - 601 = (\$105)$  thousand dollars.

8 Staff adjustment Adj. No. 20 also includes a corresponding rate base increase  
9 (reduction in Accumulated Deferred FIT base on the mid-point of the three year  
10 amortization period) of \$157 thousand.

11 **Q. Please discuss the amortization of unprotected (EDIT) in this case.**

12 A. The entire unprotected EDIT amortization of \$235 thousand dollars is being  
13 returned to ratepayers over a 12-month period pursuant to Commission Order  
14 No. 19-050. This amount is not included as a reduction in the base year tax  
15 expense. This was also confirmed by staff inquiry. In other words, unprotected  
16 EDIT should not be included in normalized test year tax expense because it is  
17 not an ongoing ratepayer benefit.

18 **Q. Does this conclude your opening testimony?**

19 A. Yes.



CASE: UG 366  
WITNESS: JOHN L. FOX

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 301**

**Witness Qualifications Statement**

**July 16, 2019**

### **WITNESS QUALIFICATIONS STATEMENT**

**NAME:** John L. Fox

**EMPLOYER:** Public Utility Commission of Oregon

**TITLE:** Senior Financial Analyst  
Energy Rates, Finance and Audit Division

**ADDRESS:** 201 High Street SE. Suite 100  
Salem, OR. 97301

**EDUCATION:** I hold a Bachelor of Science degree in Business Administration / Accounting from the University of Oregon (1989). I also completed the Certificate in Public Management program at Willamette University (2010).

I have been licensed as a Certified Public Accountant in Oregon since 1991. Maintaining active status has required a minimum of 80 hours continuing professional education every two years.

**EXPERIENCE:** From 1989 to 1999 I was in general practice with several CPA firms in Southern Oregon and the Mid-Willamette Valley. My tax experience includes individuals, trusts and estates, qualified retirement plans, and extensive corporate, partnership, and LLC work. Accounting experience during this time includes client write up, compilation and review, and significant audit and attest work.

I have been employed in the executive branch of Oregon state government since 1999. My experience prior to joining the Commission staff includes 3 years as a cost accountant, 11 years as a senior budget analyst, and 4 years in an oversight role as a budget team lead.

I have extensive experience in capital construction and financing, complex cost modeling, rate development, fiscal projections, expenditure analysis, and cost control for programs with biennial revenues between \$100 million and \$300 million.

CASE: UG 366  
WITNESS: JOHN L. FOX

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 302**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**

**STAFF EXHIBIT 302**

**PROVIDED IN ELECTRONIC FORMAT ONLY**

**Gross Plant Changes 2017-2020 (as filed)**

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(000's of Dollars)								
Gross Utility	FERC Form 2	UG 325	FERC Form 2	UG 366			UG 366	
Summary 201	Dec 2016	Sept. 2017	Dec 2017	Dec 2018	Dec 2019	AMA 2020	Total	
1	Beginning Balance		\$ 418,738	\$ 431,029	\$ 463,610	\$ 492,874	\$ 418,738	
2	Additions		15,461	37,847	33,879	1,644	88,831	
3	Retirements		(2,884)	(5,589)	(4,615)		(13,089)	
4	AFUDC Adjustment			31			31	
5	Unexplained Variance		(286)	293			7	
6	Ending	\$ 394,757	\$ 418,738	\$ 431,029	\$ 463,610	\$ 492,874	\$ 494,518	\$ 494,518

## Recap by FERC Categories:

7	Intan	\$ 16,426		\$ 21,770	\$ 23,014	\$ 29,366	\$ 29,366
8	U/G	6,190		6,347	6,582	7,232	7,232
9	Distri	339,661		366,398	395,557	418,322	419,966
10	Gene	32,480		36,513	38,457	37,954	37,954
11		\$ 394,757	*	\$ 431,029	\$ 463,610	\$ 492,874	\$ 494,518

12 \* Stipulated utility plant in service, see Appendix A, Order No. 17-344

**Gross Plant Changes 2017-2020 (including adjustments S-10 and S-18)**

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(000's of Dollars)								
Gross Utility	FERC Form 2	UG 325	FERC Form 2	UG 366			UG 366	
Summary 201	Dec 2016	Sept. 2017	Dec 2017	Dec 2018	Dec 2019	AMA 2020	Total	
13	Beginning Balance		\$ 418,738	\$ 431,029	\$ 463,610	\$ 492,088	\$ 418,738	
14	^ Additions		15,461	37,847	33,879	2,836	90,024	
15	^ Retirements		(2,884)	(5,589)	(5,402)	(2,032)	(15,907)	
16	AFUDC Adjustment			31			31	
17	Unexplained Variance		(286)	293			7	
18	Ending	\$ 394,757	\$ 418,738	\$ 431,029	\$ 463,610	\$ 492,088	\$ 492,892	\$ 492,892

## Recap by FERC Categories:

19	Intan	\$ 16,426		\$ 21,770	\$ 23,014	\$ 28,518	\$ 28,518
20	U/G	6,190		6,347	6,582	7,228	7,228
21	Distri	339,661		366,398	395,557	417,242	418,047
22	Gene	32,480		36,513	38,457	39,099	39,099
23		<u>\$ 394,757</u>	*	<u>\$ 431,029</u>	<u>\$ 463,610</u>	<u>\$ 492,088</u>	<u>\$ 492,892</u>

24 \* Stipulated utility plant in service, see Appendix A, Order No. 17-344

25 Additions and retirement revised per "2.06 - 2.08 - CAP18 OR Linked - 2020 Retirements.xlsx" provided by the Company via email June 13, 2019.

CASE: UG 366  
WITNESS: JOHN L. FOX

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 303**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**

Oregon Plant Investment Capital Investment Transfers to Plant					
Plant Investment Driver	Natural Gas Distribution	General Plant	Enterprise Technology	Total	
October 1, 2017 through December 31, 2017					
Customer Requested	\$ 1,925	\$ -	\$ -	\$ 1,925	
Customer Service Quality & Reliability	-	-	3,330	3,330	
Mandatory & Compliance	3,890	-	0	3,890	
Asset Condition	373	201	1,293	1,867	
Performance & Capacity	2,378	114	822	3,315	
Failed Plant & Operations	1,126	-	7	1,133	
Total Transfers to Plant	\$ 9,692	\$ 316	\$ 5,454	\$ 15,461	

Oregon Plant Investment					
Capital Investment Transfers to Plant					
Plant Investment Driver	Natural Gas Distribution	General Plant	Enterprise Technology	Total	
Twelve Months Ended December 31, 2018					
Customer Requested	\$ 9,504	\$ -	\$ -	\$ 9,504	
Customer Service Quality & Reliability	-	-	830	830	
Mandatory & Compliance	13,447	-	13	13,460	
Asset Condition	2,898	973	958	4,830	
Performance & Capacity	880	2,014	1,906	4,801	
Failed Plant & Operations	4,375	-	48	4,423	
Total Transfers to Plant	\$ 31,104	\$ 2,988	\$ 3,755	\$ 37,847	

Oregon Plant Investment Capital Investment Transfers to Plant					
Plant Investment Driver	Natural Gas Distribution	General Plant	Enterprise Technology	Total	
Twelve Months Ended December 31, 2019					
Customer Requested	\$ 7,811	\$ -	\$ -	\$ 7,811	
Customer Service Quality & Reliability	-	-	1,883	1,883	
Mandatory & Compliance	11,952	-	247	12,199	
Asset Condition	872	2,950	2,191	6,014	
Performance & Capacity	1,023	(32)	1,998	2,990	
Failed Plant & Operations	2,932	-	50	2,982	
Total Transfers to Plant	\$ 24,591	\$ 2,919	\$ 6,370	\$ 33,879	
Twelve Months Ended December 31, 2020					
Customer Requested	\$ 1,644	\$ -	\$ -	\$ 1,644	
Customer Service Quality & Reliability	-	-	-	-	
Mandatory & Compliance	-	-	-	-	
Asset Condition	-	-	-	-	
Performance & Capacity	-	-	-	-	
Failed Plant & Operations	-	-	-	-	
Total Transfers to Plant	\$ 1,644	\$ -	\$ -	\$ 1,644	



CASE: UG 366  
WITNESS: JOHN L. FOX

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 304**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**

**STAFF EXHIBIT 304**

**PROVIDED IN ELECTRONIC FORMAT ONLY**

## Summary of 2017 Oct-Dec Plant Additions

	(a)	(b)	(c)	(d)	(e)	(f)
<b>Plant Group</b>						
<b>Plant Investment Driver</b>						
Line	ER and ER_TITLE	Systemwide Total	Oregon Allocation Factor			Oregon Total
			9.23%	31.44%	100.00%	
<b>Enterprise Technology</b>						
<b>Asset Condition</b>						
1	5005 Information Tech	\$ 3,632,722	\$ 334,885	\$ 1,044		\$ 335,929
2	5121 Microwave Repla	4,379,328	404,081			404,081
3	5147 Project Atlas	5,996,210	553,270			553,270
4	5155 Data Center Compute and Storage Systems					-
5		<u>\$ 14,008,260</u>	<u>\$ 1,292,236</u>	<u>\$ 1,044</u>	<u>\$ -</u>	<u>\$ 1,293,280</u>
<b>Customer Service Quality &amp; Reliability</b>						
6	2586 AMI	\$ 32,674,107	\$ 3,014,840			\$ 3,014,840
7	5010 Enterprise Busine	640,382	28,171	\$ 105,352		133,523
8	5014 Security Systems	379,651	35,030			35,030
9	5143 AU.com & AVAN	59,997	5,536			5,536
10	5151 Customer Facing	1,529,954	141,169			141,169
11		<u>\$ 35,284,091</u>	<u>\$ 3,224,746</u>	<u>\$ 105,352</u>	<u>\$ -</u>	<u>\$ 3,330,098</u>
<b>Failed Plant &amp; Operations</b>						
8	2277 SCADA Upgrade	\$ 80,646	\$ 7,441			\$ 7,441
9		<u>\$ 80,646</u>	<u>\$ 7,441</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,441</u>
<b>Mandatory &amp; Compliance</b>						
10	5106 Next Generation	\$ 4,981	460			\$ 460
11		<u>\$ 4,981</u>	<u>\$ 460</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 460</u>
<b>Performance &amp; Capacity</b>						
12	5006 Information Tech	\$ 8,402,559	\$ 775,304			\$ 775,304
13	7050 Productivity Initia	34,598	3,192			3,192
14	7060 Strategic Initiativ	476,663	43,982			43,982
15		<u>\$ 8,913,820</u>	<u>\$ 822,478</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 822,478</u>
<b>Enterprise Technology Total</b>						
16		<u>\$ 58,291,797</u>	<u>\$ 5,347,361</u>	<u>\$ 106,396</u>	<u>\$ -</u>	<u>\$ 5,453,757</u>

## Summary of 2017 Oct-Dec Plant Additions

	(a)	(b)	(c)	(d)	(e)	(f)
<b>Plant Group</b>						
<b>Plant Investment Driver</b>						
Line	ER and ER_TITLE	Systemwide Total	Oregon Allocation Factor			Oregon Total
			9.23%	31.44%	100.00%	
<b>General Plant</b>						
<b>Asset Condition</b>						
17	7000 Transportation E	158,526			158,526	\$ 158,526
18	7001 Structures & Imp	179,812	16,114		5,176	21,290
19	7003 Office Furniture	122,803	11,331			11,331
20	7006 Tools Lab & Shop	62,993	4,100	5,837		9,936
21		<u>\$ 524,135</u>	<u>\$ 31,544</u>	<u>\$ 5,837</u>	<u>\$ 163,702</u>	<u>\$ 201,083</u>
<b>Performance &amp; Capacity</b>						
22	7126 Long term Campi	6	1			\$ 1
23	7131 COF Long Term R	1,125,328	103,834			103,834
24	7144 Ergonomic Equip	115,543	10,661			10,661
25		<u>\$ 1,240,878</u>	<u>\$ 114,496</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,496</u>
<b>General Plant</b>						
26	<b>Total</b>	<u><b>\$ 1,765,012</b></u>	<u><b>\$ 146,040</b></u>	<u><b>\$ 5,837</b></u>	<u><b>\$ 163,702</b></u>	<u><b>\$ 315,579</b></u>
<b>Natural Gas Distribution</b>						
<b>Asset Condition</b>						
27	3001 Replace Deterior	\$ 198,915			\$ 198,915	\$ 198,915
28	3002 Regulator Reliabl	166,326			166,326	166,326
29	3054 Gas ERT Replacer	7,716			7,716	7,716
30		<u>\$ 372,957</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 372,957</u>	<u>\$ 372,957</u>
<b>Customer Requested</b>						
31	1001 Gas Revenue Blai	\$ 1,743,659			\$ 1,743,659	\$ 1,743,659
32	1050 Gas Meters Minc	74,218			74,218	74,218
33	1051 Gas Regulators Iv	15,018			15,018	15,018
34	1053 Gas ERT Minor Bl	92,101			92,101	92,101
35		<u>\$ 1,924,997</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,924,997</u>	<u>\$ 1,924,997</u>
<b>Failed Plant &amp; Operations</b>						
36	3005 Gas Distribution I	\$ 1,125,934			\$ 1,125,934	\$ 1,125,934

## Summary of 2017 Oct-Dec Plant Additions

	(a)	(b)	(c)	(d)	(e)	(f)
<b>Plant Group</b>						
<b>Plant Investment Driver</b>						
Line	ER and ER_TITLE	Systemwide Total	Oregon Allocation Factor			Oregon Total
			9.23%	31.44%	100.00%	
<b>Mandatory &amp; Compliance</b>						
37	3003 Gas Replace-St&I	\$ 147,561			\$ 147,561	\$ 147,561
38	3004 Cathodic Protect	93,894			93,894	93,894
39	3006 Overbuilt Pipe Re	185,724			185,724	185,724
40	3007 Isolated Steel Rej	131,274			131,274	131,274
41	3008 Aldyl -A Pipe Rep	2,303,150			2,303,150	2,303,150
42	3055 Gas Meter Repla	251,100			251,100	251,100
43	3057 Gas HP Pipeline F	777,277			777,277	777,277
44		<u>\$ 3,889,980</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,889,980</u>	<u>\$ 3,889,980</u>
<b>Performance &amp; Capacity</b>						
45	3000 Gas Reinforce-M	\$ 218,911			\$ 218,911	\$ 218,911
46	3117 Gas Telemetry	15,248			15,248	15,248
47	3203 East Medford Rei	2,025			2,025	2,025
48	3209 Gas Pierce Rd La	2,080,771			2,080,771	2,080,771
49	7201 Jackson Prairie St	61,209			61,209	61,209
50		<u>\$ 2,378,164</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,378,164</u>	<u>\$ 2,378,164</u>
<b>Natural Gas</b>						
<b>Distribution Total</b>						
51		<u>\$ 9,692,032</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,692,032</u>	<u>\$ 9,692,032</u>
52	<b>Grand Total</b>	<u><u>\$ 69,748,841</u></u>	<u><u>\$ 5,493,401</u></u>	<u><u>\$ 112,233</u></u>	<u><u>\$ 9,855,734</u></u>	<u><u>\$ 15,461,368</u></u>

CASE: UG 366  
WITNESS: JOHN L. FOX

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 305**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**

**STAFF EXHIBIT 305**

**PROVIDED IN ELECTRONIC FORMAT ONLY**

## Summary of 2018 Plant Additions

	(a)	(b)	(c)	(d)	(e)	(f)
	<u>Plant Group</u>					
	Plant Investment Driver	Systemwide	Oregon Allocation Factor			Oregon
Line	ER and ER_TITLE	Total	9.32%	31.44%	100.00%	Total
	<b><u>Enterprise Technology</u></b>					
	<b>Asset Condition</b>					
1	5005 Information Technology	\$ 6,242,565	\$ 579,023	\$ (0)	\$ 27,204	\$ 606,227
2	5016 Endpoint Compute and F	1,033,833	96,312			96,312
3	5017 Energy Delivery Moderni	6,868	640			640
4	5022 Enterprise Communicati	400,051	37,269			37,269
5	5025 Environmental Control &	96,495	8,989			8,989
6	5121 Microwave Replacemen	107,018	9,970			9,970
7	5147 Project Atlas	1,924,439	179,281			179,281
8	5155 Data Center Compute ar	207,966	19,374			19,374
9		<u>\$ 10,019,235</u>	<u>\$ 930,858</u>	<u>\$ (0)</u>	<u>\$ 27,204</u>	<u>\$ 958,061</u>
	<b>Customer Service Quality &amp; Reliability</b>					
10	2586 AMI	\$ 402,134	\$ 37,463			\$ 37,463
11	5010 Enterprise Business Cont	257,515	23,984	\$ 20		24,004
12	5014 Security Systems	745,517	69,452			69,452
13	5143 AU.com & AVANet Rede	(16,813)	(1,566)			(1,566)
14	5151 Customer Facing Techno	7,432,557	689,030	11,430		700,460
15		<u>\$ 8,820,911</u>	<u>\$ 818,363</u>	<u>\$ 11,450</u>	<u>\$ -</u>	<u>\$ 829,813</u>
	<b>Failed Plant &amp; Operations</b>					
16	2277 SCADA Upgrade	\$ 513,258	\$ 47,815			\$ 47,815
17	5037 Infrastructure Technolog	1,695	158			158
18		<u>\$ 514,953</u>	<u>\$ 47,973</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,973</u>
	<b>Mandatory &amp; Compliance</b>					
19	7200 Appren Craft Train	136,695	12,735			12,735
20		<u>\$ 136,695</u>	<u>\$ 12,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,735</u>



## Summary of 2018 Plant Additions

	(a)	(b)	(c)	(d)	(e)	(f)
<u>Plant Group</u>						
	Plant Investment Driver	Systemwide	Oregon Allocation Factor			Oregon
Line	ER and ER_TITLE	Total	9.32%	31.44%	100.00%	Total
Performance & Capacity						
21	5006 Information Technology	\$ 5,376,666	\$ 493,826		\$ 75,828	\$ 569,654
22	5018 Energy Delivery Op Effici	1,973,649	183,865			183,865
23	5019 Energy Resources Model	509,680	47,482			47,482
24	5020 Enterprise & Control Net	522,945	45,629	10,422		56,051
25	5023 Enterprise Information M	1,829,613	170,447			170,447
26	5026 ET Modernization & Op I	1,753,393	163,346			163,346
27	5028 Financial & Accounting T	1,195,280	111,352			111,352
28	5029 Human Resources Techn	135,775	12,649			12,649
29	5030 Land Mobile Radio & Re	180,863	16,849			16,849
30	5031 Legal & Compliance Tecf	127,413	11,870			11,870
31	5156 Digital Grid Network Exp	2,470,662	230,167			230,167
32	7050 Productivity Initiative	3,578,335	333,358			333,358
33	7060 Strategic Initiatives	(6,507)	(606)			(606)
34		\$ 19,647,766	\$ 1,820,233	\$ 10,422	\$ 75,828	\$ 1,906,483
Enterprise Technology						
35	Total	\$ 39,139,561	\$ 3,630,162	\$ 21,871	\$ 103,032	\$ 3,755,065
<u>General Plant</u>						
Asset Condition						
36	7000 Transportation Equip	566,623	15,904	14,760	348,953	\$ 379,617
37	7001 Structures & Improv	2,468,517	225,979		42,812	268,791
38	7003 Office Furniture	271,598	25,302			25,302
39	7006 Tools Lab & Shop Equipn	1,306,564	63,058	196,843	3,560	263,461
40	7127 CNG Fleet Conversion	36,122			36,122	36,122
41		\$ 4,649,423	\$ 330,242	\$ 211,603	\$ 431,448	\$ 973,293

## Summary of 2018 Plant Additions

	(a)	(b)	(c)	(d)	(e)	(f)
<b>Plant Group</b>						
Line	Plant Investment Driver ER and ER_TITLE	Systemwide Total	Oregon Allocation Factor			Oregon Total
			9.32%	31.44%	100.00%	
<b>Performance &amp; Capacity</b>						
42	7126 Long term Campus Re-Structuring Plan				\$	-
43	7131 COF Long Term Restruct	11,798,067	1,099,108			1,099,108
44	7136 New Airport Hanger	1,951,555	181,807			181,807
45	7139 Downtown Campus	649,980	60,552			60,552
46	7144 Ergonomic Equipment	1,024,405	95,434			95,434
47	7207 Purchase Company Aircr	6,197,768	577,384			577,384
48		\$ 21,621,776	\$ 2,014,285	\$ -	\$ -	\$ 2,014,285
49	<b>General Plant Total</b>	<b>\$ 26,271,199</b>	<b>\$ 2,344,527</b>	<b>\$ 211,603</b>	<b>\$ 431,448</b>	<b>\$ 2,987,578</b>
<b>Natural Gas Distribution</b>						
<b>Asset Condition</b>						
50	3001 Replace Deteriorating G	\$ 1,784,165			\$ 1,784,165	\$ 1,784,165
51	3002 Regulator Reliable - Blan	934,573			934,573	934,573
52	3054 Gas ERT Replacement Pr	179,682			179,682	179,682
53		\$ 2,898,420	\$ -	\$ -	\$ 2,898,420	\$ 2,898,420
<b>Customer Requested</b>						
54	1001 Gas Revenue Blanket	\$ 6,944,050			\$ 6,944,050	\$ 6,944,050
55	1050 Gas Meters Minor Blank	1,054,408			1,054,408	1,054,408
56	1051 Gas Regulators Minor Bl	19,252			19,252	19,252
57	1053 Gas ERT Minor Blanket	1,485,978			1,485,978	1,485,978
58		\$ 9,503,689	\$ -	\$ -	\$ 9,503,689	\$ 9,503,689
<b>Failed Plant &amp; Operations</b>						
59	3005 Gas Distribution Non-Re	4,374,800			\$ 4,374,800	\$ 4,374,800
<b>Mandatory &amp; Compliance</b>						
60	3003 Gas Replace-St&Hwy	\$ 3,619,131			\$ 3,619,131	\$ 3,619,131
61	3004 Cathodic Protection-Min	138,535			138,535	138,535
62	3006 Overbuilt Pipe Replacem	85,263			85,263	85,263
63	3007 Isolated Steel Replacem	816,612			816,612	816,612
64	3008 Aldyl -A Pipe Replaceme	7,573,298			7,573,298	7,573,298
65	3055 Gas Meter Replacement	1,209,171			1,209,171	1,209,171
66	3057 Gas HP Pipeline Remedie	4,952			4,952	4,952
67		\$ 13,446,963	\$ -	\$ -	\$ 13,446,963	\$ 13,446,963

Summary of 2018 Plant Additions

	(a)	(b)	(c)	(d)	(e)	(f)
Plant Group						
Line	Plant Investment Driver ER and ER_TITLE	Systemwide Total	Oregon Allocation Factor			Oregon Total
			9.32%	31.44%	100.00%	
Performance & Capacity						
68	3000 Gas Reinforce-Minor Bla	\$ 559,962			\$ 559,962	\$ 559,962
69	3117 Gas Telemetry	118,750			118,750	118,750
70	3209 Gas Pierce Rd La Grande	(25,555)			(25,555)	(25,555)
71	7201 Jackson Prairie Storage	226,893			226,893	226,893
72		<u>\$ 880,049</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 880,049</u>	<u>\$ 880,049</u>
Natural Gas Distribution						
73	Total	<u>\$ 31,103,921</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,103,921</u>	<u>\$ 31,103,921</u>
74	Grand Total	<u>\$ 96,514,681</u>	<u>\$ 5,974,689</u>	<u>\$ 233,474</u>	<u>\$ 31,638,400</u>	<u>\$ 37,846,564</u>

CASE: UG 366  
WITNESS: JOHN L. FOX

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 306**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**

**STAFF EXHIBIT 306**

**PROVIDED IN ELECTRONIC FORMAT ONLY**

## Summary of 2019 Plant Additions

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	<u>Plant Group</u>	<u>March 2019</u>					
	<u>Plant Investment Driver</u>						
		<u>Plan</u>	<u>Systemwide</u>	<u>Oregon Allocation Factor</u>			<u>Oregon</u>
Line	ER and ER_TITLE	Thies/ Exh 203	Total	8.91%	30.22%	100.00%	Total
<u>Enterprise Technology</u>							
<b>Asset Condition</b>							
1	5005 Information Techno	?	\$ 3,549,500	\$ 316,225			\$ 316,225
2	5016 Endpoint Compute i	4,480,000	11,358,858	1,011,961			1,011,961
3	5017 Energy Delivery Mo	1,225,000	2,159,695	192,407			192,407
4	5022 Enterprise Commun	2,020,000	2,499,302	222,663			222,663
5	5025 Environmental Cont	900,000	283,344	25,243			25,243
6	5027 Fiber Network Leasi	900,000	252,680	22,511			22,511
7	5121 Microwave Replace	?	260,866	23,241			23,241
8	5147 Project Atlas	1,800,000	944,054	84,106			84,106
9	5155 Data Center Compu	1,692,000	3,289,400	293,053			293,053
10		<u>\$ 13,017,000</u>	<u>\$ 24,597,700</u>	<u>\$ 2,191,409</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,191,409</u>
<b>Customer Service Quality &amp; Reliability</b>							
11	5010 Enterprise Business	\$ 405,000	\$ 523,097	\$ 46,603			\$ 46,603
12	5014 Security Systems	2,160,000	3,646,916	324,904			324,904
13	5032 Enterprise Security		3,939,671	350,985			350,985
14	5033 Facilities and Storag	340,000	1,244,933	110,911			110,911
15	5034 Generation, Substat	330,000	330,000	29,400			29,400
16	5035 Telecommunication	113,000	112,500	10,023			10,023
17	5151 Customer Facing Te	12,150,000	11,344,133	1,010,649			1,010,649
18		<u>\$ 15,498,000</u>	<u>\$ 21,141,249</u>	<u>\$ 1,883,474</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,883,474</u>
<b>Failed Plant &amp; Operations</b>							
19	5037 Infrastructure Techn	\$ 556,000	\$ 556,890	\$ 49,613			\$ 49,613
<b>Mandatory &amp; Compliance</b>							
20	5152 Payment Card Indus	\$ 300,000	\$ 729,501	\$ 64,991			\$ 64,991
21	5153 CIP v5 Transition - C	?	1,238,830	110,367			110,367
22	5154 CIP 14v1 - High Imp.	?	749,997	66,817			66,817
23	7200 Appren Craft Train	54,000	54,000	4,811			4,811
24		<u>\$ 354,000</u>	<u>\$ 2,772,328</u>	<u>\$ 246,987</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 246,987</u>

## Summary of 2019 Plant Additions

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	<u>Plant Group</u>	<u>March 2019</u>					
	<u>Plant Investment Driver</u>						
Line	ER and ER_TITLE	Plan Thies/ Exh 203	Systemwide Total	Oregon Allocation Factor			Oregon Total
				8.91%	30.22%	100.00%	
<b>Performance &amp; Capacity</b>							
25	5006 Information Techno	\$ 1,520,000	\$ 1,536	\$ 137			\$ 137
26	5018 Energy Delivery Op	2,450,000	3,276,470	291,901			291,901
27	5019 Energy Resources M	1,752,000	1,634,000	145,573			145,573
28	5020 Enterprise & Contro	\$ 6,933,000	\$ 7,389,230	\$ 658,307			\$ 658,307
29	5026 ET Modernization &	1,634,000	2,288,306	203,865			203,865
30	5028 Financial & Account	1,775,000	1,788,928	159,376			159,376
31	5029 Human Resources T	522,000	401,234	35,746			35,746
32	5030 Land Mobile Radio i	2,250,000	2,596,003	231,278			231,278
33	5036 Facilities Driven Tec	150,000	153,107	13,640			13,640
34	5031 Legal & Compliance	413,000	150,500	13,408			13,408
35	5156 Digital Grid Networl	3,822,000	2,752,317	245,204			245,204
36		<u>\$ 23,221,000</u>	<u>\$ 22,431,630</u>	<u>\$ 1,998,434</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,998,434</u>
<b>Enterprise</b>							
37	<b>Technology Total</b>	<u>\$ 52,646,000</u>	<u>\$ 71,499,798</u>	<u>\$ 6,369,917</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,369,917</u>
<b>General Plant</b>							
<b>Asset Condition</b>							
38	7000 Transportation Equi	6,930,000	8,582,123	764,581			764,581
39	7001 Structures & Improv	1,500,000	1,700,992	151,541			151,541
40	7003 Office Furniture		230,828	20,565			20,565
41	7005 Stores Equip	1,980,000	570,905	50,862			50,862
42	7006 Tools Lab & Shop Ec		1,494,435	133,139			133,139
43	7132 Dollar Rd Service Ce	4,000,000	6,053,401	1,829,580			1,829,580
44		<u>\$ 14,410,000</u>	<u>\$ 18,632,685</u>	<u>\$ 1,120,688</u>	<u>\$ 1,829,580</u>	<u>\$ -</u>	<u>\$ 2,950,268</u>
<b>Performance &amp; Capacity</b>							
45	7131 COF Long Term Resi	8,700,000	(439,498)	(39,155)			(39,155)
46	7136 New Airport Hanger		83,010	7,395			7,395
47		<u>\$ 8,700,000</u>	<u>\$ (356,488)</u>	<u>\$ (31,760)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (31,760)</u>
48	<b>General Plant Total</b>	<u>\$ 23,110,000</u>	<u>\$ 18,276,197</u>	<u>\$ 1,088,929</u>	<u>\$ 1,829,580</u>	<u>\$ -</u>	<u>\$ 2,918,509</u>

## Summary of 2019 Plant Additions

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Plant Group		March 2019					
Plant Investment Driver							
Line	ER and ER_TITLE	Plan	Systemwide	Oregon Allocation Factor			Oregon
		Thies/ Exh 203	Total	8.91%	30.22%	100.00%	Total
<u>Natural Gas Distribution</u>							
Asset Condition							
49	3001 Replace Deteriorati	1,000,000	1,000,000		302,240		302,240
50	3002 Regulator Reliable -	800,000	1,071,011		303,653	66,335	369,988
51	3054 Gas ERT Replaceme	200,000	200,000			200,000	200,000
52		\$ 2,000,000	\$ 2,271,011	\$ -	\$ 605,893	\$ 266,335	\$ 872,228
Customer Requested							
53	1001 Gas Revenue Blanke	\$ 26,034,000	\$ 5,404,453		\$ 58,009	\$ 5,212,521	\$ 5,270,530
54	1050 Gas Meters Minor E	1,875,000	1,874,986		412,910	508,819	921,729
55	1051 Gas Regulators Min	801,000	807,321		244,005		244,005
56	1053 Gas ERT Minor Blan	1,976,000	1,986,596		265,135	1,109,362	1,374,497
57		\$ 30,686,000	\$ 10,073,355	\$ -	\$ 980,059	\$ 6,830,702	\$ 7,810,761
Failed Plant & Operations							
58	3005 Gas Distribution No	\$ 6,000,000	\$ 3,002,788		\$ 30,554	\$ 2,901,698	\$ 2,932,252
Mandatory & Compliance							
59	3003 Gas Replace-St&Hw	2,700,000	2,217,804		44,363	2,071,024	2,115,387
60	3004 Cathodic Protection	600,000	178,048			178,048	178,048
61	3006 Overbuilt Pipe Repl	400,000	391,696			391,696	391,696
62	3007 Isolated Steel Repla	1,400,000	724,627			724,627	724,627
63	3008 Aldyl -A Pipe Replac	24,044,000	22,543,893		6,662,546	500,000	7,162,546
64	3055 Gas Meter Replacer	2,750,000	1,364,518			1,364,518	1,364,518
65	3057 Gas HP Pipeline Ren	50,000	50,000		15,112		15,112
66		\$ 31,944,000	\$ 27,470,586	\$ -	\$ 6,722,021	\$ 5,229,913	\$ 11,951,934
Performance & Capacity							
67	3000 Gas Reinforce-Minc	1,000,000	1,000,000		302,240		302,240
68	3117 Gas Telemetry	200,000	210,338		60,448	10,338	70,786
69	7201 Jackson Prairie Stor	2,152,000	2,151,666		650,320		650,320
70		\$ 3,352,000	\$ 3,362,004	\$ -	\$ 1,013,008	\$ 10,338	\$ 1,023,345
Natural Gas Distribution Total							
71		\$ 73,982,000	\$ 46,179,745	\$ -	\$ 9,351,535	\$ 15,238,986	\$ 24,590,521
72	Grand Total	\$ 149,738,000	\$ 135,955,739	\$ 7,458,846	\$ 11,181,115	\$ 15,238,986	\$ 33,878,947



CASE: UG 366  
WITNESS: JOHN L. FOX

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 307**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**

**STAFF EXHIBIT 307**

**PROVIDED IN ELECTRONIC FORMAT ONLY**

## Data Request / Investment Driver Reference

	(a)	(b)
	<b><u>Plant Group</u></b>	
	Plant Investment Driver	
Line	ER and ER_TITLE	Data Request #'s
	<b><u>Enterprise Technology</u></b>	
	Asset Condition	163, 207
	Customer Service Quality & Reliability	156
	Failed Plant & Operations	
	Mandatory & Compliance	158
	Performance & Capacity	161, 208
	<b><u>General Plant</u></b>	
	Asset Condition	164, 209, 210
	Performance & Capacity	160
	<b><u>Natural Gas Distribution</u></b>	
	Asset Condition	162, 211
	Customer Requested	155
	Failed Plant & Operations	165
	Mandatory & Compliance	157, 212
	Performance & Capacity	159, 213

CASE: UG 366  
WITNESS: JOHN L. FOX

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 308**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**

Docket UG 366

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	03/22/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jennifer Smith
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 124	TELEPHONE:	(509) 495-2098
		EMAIL:	Jennifer.smith@avistacorp.com

**REQUEST:**

Regarding the final Oregon gross plant amount of \$418.738 million adopted in Order No. 17-344 (UG 325) and the December 31, 2017 Oregon gross plant amount of \$431.029 million reported on FERC Form 2 (Docket RG 35);

- a. Please provide a listing of individual assets placed into service for rate base purposes after September 30, 2017 through December 31, 2017, grouped by associated ER project number and ER project name.
- b. For the projects identified in response to 1.a above, please provide a summary in the same format and categories as Table No. 8 presented in Exhibit Avista/500, Smith, 38.
- c. For the projects identified in 1.a above, please provide a summary of 2017 retirements for rate base purposes after September 30, 2017 through December 31, 2017 in the same format as the Company's work paper "4) CAP19.4-Retirements.xlsx".

**RESPONSE:**

- a. Please see Staff\_DR\_124, Attachment A, part a. for a listing of individual assets placed into service for rate base purposes for October 1, 2017 through December 31, 2017, grouped by associated ER project number and ER project name, as well as budget item (BI) number and BI description.
- b. Please see Staff\_DR\_124, Attachment A, part b.
- c. Please see Staff\_DR\_124, Attachment A, part c., for summary of retirements for rate base purposes for October 1, 2017 through December 31, 2017.

Docket UG 366

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	03/27/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jennifer Smith
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 125	TELEPHONE:	(509) 495-2098
		EMAIL:	Jennifer.smith@avistacorp.com

**REQUEST:**

Regarding the December 31, 2017 Oregon gross plant amount of \$431.029 million reported on FERC Form 2 (Docket RG 35) and the Company's 2018 additions, retirements, and end of period (EOP) balance shown on work paper "4) CAP19.4-Retirements.xlsx" and the summary tab of work paper "1) CAP18 OR.xlsx":

- a. Please provide a reconciliation of the \$431.029 million FERC 2 balance with the 2018 EOP balance of \$463.610 million. (Staff calculates an unexplained variance of \$2.384 million.)
- b. Please provide a listing of individual assets placed into service in 2018 grouped by the associated ER project number and ER project name.
- c. For the projects identified in response to 2.b above, please provide a summary in the same format and categories as Table No. 8 presented in Exhibit Avista/500, Smith,38.

**RESPONSE:**

- a. Please see Staff\_DR\_125, Attachment A, part a, for a reconciliation of the \$431.029 million FERC 2 balance with the 2018 EOP balance of \$463.610 million. Please note, we have provided an updated 4) CAP19.4-Retirements and 1) CAP18 OR workpapers, as a system error was identified during the preparation of the above reconciliation, please see Staff\_DR\_1258, Attachment B and C, respectively. This revision does not impact the revenue requirement filed in UG-366.
- b. Please see Staff\_DR\_125, Attachment A, part b. for a listing of individual assets placed into service for rate base purposes for the twelve-months ended December 31, 2018, grouped by associated ER project number and ER project name, as well as budget item (BI) number and BI description.
- c. Please see Staff\_DR\_125, Attachment A, part c.

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	03/22/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jennifer Smith
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 126	TELEPHONE:	(509) 495-2098
		EMAIL:	Jennifer.smith@avistacorp.com

**REQUEST:**

Please provide the month-end Oregon gross plant balances by FERC account (300-399 Plant Accounts) for each month from September 30, 2017 through December 31, 2018 in an Excel spreadsheet.

**RESPONSE:**

Please see Staff DR 126, Attachment A, for the month-end Oregon gross plant balances by FERC account (300-399 Plant Accounts) for each month from September 30, 2017 through December 31, 2018 in an Excel spreadsheet.

Docket UG 366

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	03/26/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jennifer Smith
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 127	TELEPHONE:	(509) 495-2098
		EMAIL:	Jennifer.smith@avistacorp.com

**REQUEST:**

For blanket funding projects (e.g. ER 1001, etc.), please provide a list of the actual amounts placed into service by funding project by month for 2016, 2017, and 2018 and projected transfers to plant by funding project by month for 2019 and 2020. Please provide this information in a single Excel spreadsheet.

**RESPONSE:**

Please see Staff\_DR\_127, Attachment A, for a list of the actual amounts placed into service by funding project by month for 2016, 2017, and 2018 and projected transfers to plant by funding project by month for 2019 and 2020, for blanket funding projects.



**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	03/25/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jennifer Smith
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 128	TELEPHONE:	(509) 495-2098
		EMAIL:	Jennifer.smith@avistacorp.com

**REQUEST:**

Regarding the \$35.571 million and \$44.703 million Oregon-allocated common plant reported on the 2017 FERC Form 2 for 2016 and 2017, respectively, please provide subtotals for the following categories:

- a. Intangible;
- b. Underground Storage/Production;
- c. Distribution;
- d. General.

**RESPONSE:**

Please see Staff\_DR\_128, Attachment A for the appropriate categorization of items a. through d. using the \$35.571 million and \$44.703 million Oregon-allocated common plant reported on the 2017 FERC Form 2 for 2016 and 2017.

Docket UG 366

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	04/12/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jennifer Smith
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 138	TELEPHONE:	(509) 495-2098
		EMAIL:	Jennifer.smith@avistacorp.com

**REQUEST:**

138. Please supplement Exhibit 504 with Capital Investment Business Cases for the following ER projects:
- 2586 AMI
  - 7050 Productivity Initiative
  - 7207 Purchase Company Aircraft

**RESPONSE:**

Please see Staff\_DR\_138, Attachment A for the Capital Investment Business Cases for the following ER projects, 2586 AMI, 7050 Productivity Initiative, 7207 Purchase Company Aircraft.

Also, please note the transfers to plant under ER 2586 represent Oregon's share of the Meter Data Management system that will replace the custom functionality that the Company added onto the Oracle's Customer Care and Billing (CC&B) system as a temporary meter data solution until a fully functional MDM system could be implemented. The MDM implementation will support the collection of data from meters in all of Avista's jurisdictions, including Oregon.

Docket UG 366

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	04/15/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jennifer Smith
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 139	TELEPHONE:	(509) 495-2098
		EMAIL:	Jennifer.Smith@avistacorp.com

**REQUEST:**

Please provide the information requested in subparts (b) through (d) for each of the following projects placed into service in 2017 and 2018:

- a. Project Number Project Name
  - i. 98605112 MyrtleCreek Reinforcement PH 2
  - ii. 98705091 Ponderosa 8-Inch HP ReRoute
  - iii. 98605125 Myrtle Creek 6" IP PH 3
  - iv. 98405309 STA 2416 Rebuild - Avenue F
  - v. 98605122 Myrtle Creek Gate STA #2609
  - vi. 98705061 Rebuild DR #2704 / New #4072
  - vii. 98405302 Table Rock Rd Improvement
  - viii. 98405303 ODOT HWY99 Rapp to Creel
  - ix. 98405304 ODOT HWY 62 Shady Cove OR
  - x. 98805093 13th St & J Ave IP Replacement
  - xi. 09906372 Private Spectrum Purchase
  - xii. 09906057 Enterprise Content Mgt - Ph1
  - xiii. 11005268 New Fleet & Wash Bay Bldg
  - xiv. 18000005 Construct Aircraft Hangar
  - xv. 09906274 Purchase Company Aircraft
- b. Please provide the Capital Project Request Forms and Project Initiation Charters for each project.
- c. Please provide the total amount spent, by year, over the life of each project.
- d. For natural gas distribution projects, referencing Commission Order 16-109 at page 14, issued in Docket UG 288, please provide the following information for each project:
  - i. Comprehensive cost-benefit analysis of whether and when investment should be built;
  - ii. Evaluation of range of alternative build dates and the impact on reliability and customer rates;
  - iii. Evidence on the likelihood of disruptions based on historical experience;
  - iv. Evidence on the range of possible reliability incidents;
  - v. Evidence about projected loads and customers in the area; and
  - vi. Consideration of alternatives, including use of interruptibility or increase demand-side measures to improve reliability and system resiliency.

**RESPONSE:**

- b. Please see Staff\_DR\_139, Attachment A for copies of the Capital Project Request Forms for the projects listed in part a. above. Project Initiation Charters are not a standard document,

and are not available for the projects listed in part a. above. Historically, if a Project Initiation Charter was prepared, it would have been prepared for an enterprise technology department project, however there are no standard requirements for this document.

Staff/308  
Fox/8

- c. Please see Staff\_DR\_139, Attachment B for the total amount spent (Oregon's allocation), by year, over the life of each project.
- d. In Order No. 16-109 in Docket No. UG-288, the Commission ordered:

Finally, as part of the IRP-vetting process and subsequent rate proceedings, we expect that Avista conduct and present comprehensive analyses of its system upgrades. Such analyses should provide: (1) a comprehensive cost-benefit analysis of whether and when the investment should be built; (2) evaluation of a range of alternative build dates and the impact on reliability and customer rates; (3) credible evidence on the likelihood of disruptions based on historical experience; (4) evidence on the range of possible reliability incidents; (5) evidence about projected loads and customers in the area; and (6) adequate consideration of alternatives, including the use of interruptibility or increased demand-side measures to improve reliability and system resiliency.<sup>1</sup> [emphasis added]

The documents requested in part d. are not available, as the projects listed in part a. above do not meet the criteria listed in Commission Order 16-109 at page 14, issued in Docket UG 288. The documents requested in part d., are only prepared for system upgrades and for specific projects listed in the Natural Gas Integrated Resource Plan (IRP). Additionally, each project named above (except for 98705091-Ponderosa<sup>2</sup>) is part of a programmatic ER. Programmatic ERs—or “blanket”—programs are consistent with that used by Staff in Docket No. UG 305 (Staff/700, Moore/12), which defined blanket projects as “projects that represent routine maintenance, system upgrades, and growth projects. As such, they are routine projects and not large in scope. The scrutiny, analysis, and project management practices for these are described in the business cases.

“System Upgrades” in the context of Order 16-109, and previously discussed in Docket UG-325, Avista/600, Machado/Page 28:

*“As discussed in Avista’s 2016 IRP:*

*Avista conducts two primary types of evaluations in its distribution system planning efforts: capacity requirements and integrity assessments.*

*Capacity requirements include distribution system reinforcements and expansions. Reinforcements are upgrades to existing infrastructure, or new system additions, which increase system capacity, reliability and safety. Expansions are new system additions to accommodate new demand. Collectively, these are distribution enhancements.*

*Avista regularly conducts integrity assessments of its distribution systems. Ongoing system evaluation can also indicate distribution-upgrading requirements for system maintenance needs rather than customer and load*

<sup>1</sup> Docket No. UG 288, Order No. 16-109, page 14.

<sup>2</sup> The High Pressure Remediation Program (ER 3057), which includes the Ponderosa 8-Inch High Pressure Reroute, was discussed at each of the OPUC Natural Gas Quarterly Updates, included in the “Capital Investment Update”, beginning in June of 2016, through December of 2017.

growth. In some cases, the timing for system integrity upgrades coincides with  
Docket UG 306 related expansion requirements. [emphasis added]

Staff/308  
Fox/9

*These distribution enhancements and distribution upgrades are analogous to the “system upgrades” phrase used in Order No. 16-109. Thus, Avista has prepared the analysis required by Order No. 16-109 for all discrete distribution enhancement and upgrade projects included in the IRP. None of the projects listed above were named in the IRP, therefore no formal analysis was recorded. These discrete projects differ from Avista’s programmatic (“blanket project”) investments, which comprise multiple routine capital investments each given year.<sup>3</sup>*

In looking at the list of projects set forth in 139a, projects “xi.” through “xv.” are not applicable projects, as they are not natural gas distribution projects. These projects are non-IRP investments common to all jurisdictions and are also discussed in the OPUC Quarterly Updates, included in the “Capital Investment Update” portion of the presentation.

<sup>3</sup> This definition of programmatic—or “blanket”—programs is consistent with that used by Staff in Docket No. UG 305 (Staff/700, Moore/12), which defined blanket projects as “projects that represent routine maintenance, system upgrades, and growth projects.”

Docket UG 366

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	04/15/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jennifer Smith
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 140	TELEPHONE:	(509) 495-2098
		EMAIL:	Jennifer.Smith@avistacorp.com

**REQUEST:**

Regarding forecast transfers to plant of \$33.879 million and \$1.644 million for 2019 and 2020, respectively:

- a. Please provide a list of all planned projects over \$150,000 in value (Oregon allocated) underlying each ER project number.
- b. Please provide the project numbers and project names, if available.
- c. Please provide the Capital Project Request Forms and Project Initiation Charters for each project.
- d. Please provide the date each project will be placed into service (used and useful) providing utility service to Oregon customers.
- e. For natural gas distribution projects, referencing Commission Order 16-109 at page 14, issued in Docket UG 288, please provide the following information for each project:
  - i. Comprehensive cost-benefit analysis of whether and when investment should be built;
  - ii. Evaluation of range of alternative build dates and the impact on reliability and customer rates;
  - iii. Evidence on the likelihood of disruptions based on historical experience;
  - iv. Evidence on the range of possible reliability incidents;
  - v. Evidence about projected loads and customers in the area; and
  - vi. Consideration of alternatives, including use of interruptibility or increase demand-side measures to improve reliability and system resiliency.

**RESPONSE:**

- a. A list of list of all planned projects by project number over \$150,000 in value (Oregon allocated) underlying each ER project number, is not available. The forecasted transfers to plant (planned projects) are not forecasted at the project number level, as forecasted transfers to plant done are at the ER and BI level. Please see Staff\_DR\_140, Attachment A for a listing of all forecasted transfers to plant by Budget Items (BI) equal to or over \$150,000 in value (Oregon allocated).

In addition a listing of actual transfers to plant that are equal to over \$150,000 in value (Oregon allocated) and are actual transfers to plant from January 1, 2019 and March 31, 2019 have been included in Staff\_DR\_140, Attachment B. Please note, these projects have not been reforecasted for the 2019 and 2020 time period at this time. A reforecast of forecasted transfers to plant for 2019 and 2020 will be completed at the end of the second quarter; the Company will make this available along with actual transfers to plant through June of 2019 at that time.

b. Please see Staff\_DR\_140, Attachment C, for a listing of the project numbers and project names Docket UG-366 transfers to plant from January 1, 2019 through March 31, 2019. The associated ER and BI have also been provided as well. As stated above in a., the forecasted transfers to plant are not prepared at the project number level, so the actual transfers to plant have been provided.

Staff/308  
Fox/11

c. Please see Staff\_DR\_140, Attachment D for copies of the Capital Project Request Forms for the projects listed in part a. above. The Capital Project Request Forms are not available for Project numbers 98401111, 98401121, and 98401230, as these projects were set-up in the legacy system prior to implementing the CPR process.

Project Initiation Charters are not a standard document, and are not available for the projects listed in part a. above. Historically, if a Project Initiation Charter was prepared, it would have been prepared for an enterprise technology department project, however there are no standard requirements for this document, where available this has been provided.

d. The date that the forecasted transfers to plant by ER and BI will be placed in to service have been provided in the work papers with the Company's filing. Please see "3) CAP19-TTP 2019 Forecasted" for the 2019 forecasted transfers to plant for each month by ER and BI and "5) CAP20-TTP Forecasted New Growth AMA" for the 2020 forecasted transfers to plant for each month by ER and BI.

e. In Order No. 16-109 in Docket No. UG-288, the Commission ordered:

Finally, as part of the IRP-vetting process and subsequent rate proceedings, we expect that Avista conduct and present comprehensive analyses of its system upgrades. Such analyses should provide: (1) a comprehensive cost-benefit analysis of whether and when the investment should be built; (2) evaluation of a range of alternative build dates and the impact on reliability and customer rates; (3) credible evidence on the likelihood of disruptions based on historical experience; (4) evidence on the range of possible reliability incidents; (5) evidence about projected loads and customers in the area; and (6) adequate consideration of alternatives, including the use of interruptibility or increased demand-side measures to improve reliability and system resiliency.<sup>1</sup> [emphasis added]

The documents requested in part e. are not available, as there are no Oregon projects in 2019 that meet the criteria listed in Commission Order 16-109 at page 14, issued in Docket UG 288. The documents requested in part e., are only prepared for system upgrades and for specific projects listed in the Natural Gas Integrated Resource Plan (IRP). Additionally, each projects included in Staff DR 140, Attachment B, are part of programmatic ERs (except for 09906389-Windows 10 Deployment<sup>2</sup>). Programmatic ERs—or "blanket"—programs are consistent with that used by Staff in Docket No. UG 305 (Staff/700, Moore/12), which defined blanket projects as "projects that represent routine maintenance, system upgrades, and growth projects. As such, they are routine projects and not large in scope. The scrutiny, analysis, and project management practices for these are described in the business cases.

"System Upgrades" in the context of Order 16-109, and previously discussed in Docket UG-325, Avista/600, Machado/Page 28:

<sup>1</sup> Docket No. UG 288, Order No. 16-109, page 14.

<sup>2</sup> This project is a non-IRP investment common to all jurisdictions and has been discussed as part of the OPUC Quarterly Updates, included in the "Capital Investment Update" portion of the presentation.

*Avista conducts two primary types of evaluations in its distribution system planning efforts: capacity requirements and integrity assessments.*

*Capacity requirements include distribution system reinforcements and expansions. Reinforcements are upgrades to existing infrastructure, or new system additions, which increase system capacity, reliability and safety. Expansions are new system additions to accommodate new demand. Collectively, these are distribution enhancements.*

*Avista regularly conducts integrity assessments of its distribution systems. Ongoing system evaluation can also indicate distribution-upgrading requirements for system maintenance needs rather than customer and load growth. In some cases, the timing for system integrity upgrades coincides with growth-related expansion requirements. [emphasis added]*

*These distribution enhancements and distribution upgrades are analogous to the “system upgrades” phrase used in Order No. 16-109. Thus, Avista has prepared the analysis required by Order No. 16-109 for all discrete distribution enhancement and upgrade projects included in the IRP. These discrete projects differ from Avista’s programmatic (“blanket project”) investments, which comprise multiple routine capital investments each given year.<sup>3</sup>”*

<sup>3</sup> This definition of programmatic—or “blanket”—programs is consistent with that used by Staff in Docket No. UG 305 (Staff/700, Moore/12), which defined blanket projects as “projects that represent routine maintenance, system upgrades, and growth projects.”



**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/23/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jennifer Smith
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 141 Revised	TELEPHONE:	(509) 495-2098
		EMAIL:	Jennifer.smith@avistacorp.com

**REQUEST:**

Regarding the cell formulae in UG 366 work paper “5) CAP20-TTP 2020 Forecasted New Growth AMA.xlsx” and UG 325 work paper “11) CAP18.1.xlsx”,

- a. Please provide a narrative explanation of the change in how the AMA method is being applied to customer growth related plant additions in the test year compared to the prior rate case (UG 325).

**RESPONSE:**

The AMA calculation method being applied to customer growth related plant additions in this Docket UG 366, workpaper “5) CAP20-TTP 2020 Forecasted New Growth AMA.xlsx”, is the same AMA calculation method being used in the prior rate case (UG 325). There has been no change.

**REVISED RESPONSE: (5/23/2019)**

The AMA calculation method being applied to customer growth related plant additions in this Docket UG 366, workpaper “5) CAP20-TTP 2020 Forecasted New Growth AMA.xlsx”, had a formula error in the original filed workpaper. Revising this calculation results in an increase to revenue requirement of \$112,000, please see Staff\_DR\_141, Attachment A for a revised “5) CAP20-TTP 2020 Forecasted New Growth AMA.xlsx” workpaper, with the corrected formula in cells.

Docket UG 366

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	04/17/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 154	TELEPHONE:	(509) 495-2204
		EMAIL:	jeanne.pluth@avistacorp.com

**REQUEST:**

Regarding work paper “3) CAP19-TTP 2019 Forecasted.xlsx” and the Company’s response to Staff Data Request 124 and 125, please explain the underlying business conditions driving changes in the following allocation factors,

- a. 2017 CD.AA 9.227% and GD.AA 31.442%
- b. 2018 CD.AA 9.316% and GD.AA 31.438%
- c. 2019 CD.AA 8.909% and GD.AA 30.224%

**RESPONSE:**

a. – c.

Please see Staff\_DR\_154-Attachment A that shows the calculations of the two factors (CD.AA and GD.AA) for 2017, 2018 and 2019. The factors are “4-factors” that are equal weighting of the following factors:

- Direct O&M/A&G costs, excluding labor
- Direct O&M/A&G labor costs
- Customers
- Direct Net Plant

Variability in any one of these components can cause the calculated factor for the year to shift. For example, for the CD.AA factor, Oregon customers represented 14.002% of utility customers in 2017. In 2019, Oregon customers represented 13.878% of utility customers. This decline explains 25% of the decline in the CD.AA factor for Oregon.

The Company has not analyzed every component for all three years to explain fluctuations and it would be time consuming to prepare that analysis for this data response. The Company would provide that analysis for a sample of the components with material variances which can be identified by Staff.

Docket UG 366

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/01/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Neil Thorson
TYPE:	Data Request	DEPT:	Operations Analytics
REQUEST NO.:	Staff – 155 Supplemental	TELEPHONE:	(509) 495-4776
		EMAIL:	Neil.thorson@avistacorp.com

**REQUEST:**

Regarding Exhibit 203, page 13, table 2 and work paper “3) CAP19-TTP 2019 Forecasted.xlsx”,

- a. Regarding ER #1001 Gas Revenue Blanket,
  - i. Regarding the Company’s response to Staff Data Request 127, please explain why transfers-to-plant were over \$6 million annually in 2016-2018 and why the amounts being included in the rate case for 2019 and 2020 are significantly less.
  - ii. Please explain how the gas engineering, Klamath, La Grande, and Medford costs comprising the total ER project funding for 2019 and 2020 were determined.
- b. Please provide a display showing the number of meters, regulators, and ERT’s placed into service in 2016-2018, projected for 2019 and 2020 for both system wide and Oregon.
  - i. For ERT, please separate those associated with new customer installations from those replaced pursuant to the Gas ERT replacement program.
  - ii. Please provide separate figures for meters associated with # 3055 Gas Meter Replacement Non Revenue.
- c. Please provide the number of meters, regulators, and ERT’s in inventory at the end of the year 2015 through 2019, and the projected number in inventory at the end of 2018 and 2019 both system wide and for Oregon.
- d. Please provide an analysis of the allowable portion of main and service extensions for 2018, 2019, and 2020 similar to that provided in UG 325, Avista/1500, Rosentrater/25 testimony and exhibit 1502 New Customer Cost to Serve Analysis.

**RESPONSE:**

- a. Regarding ER #1001 Gas Revenue Blanket,
  - i. The ER1001 Gas New Revenue blanket is calculated using forecasted customers times the Cost per Service target, to arrive at the forecasted amount. The forecast also includes a certain amount of development dollars, for which we will connect customers in future periods. The forecasted costs decreased due to the projected decline in new customer connections, coupled with the target cost being slightly below historical spend. The forecast level of connects for OR declined 10% for 2019, and 22% for 2020. With that decline, the level of developments would also decline proportionately.
  - ii. As mentioned above, the forecasted transfers-to-plant for Gas Revenue projects located in Klamath Falls, LaGrande, and Medford, are calculated using the customer forecast for

each of the areas, times the cost per service target and then each area receives a proportionate share of the total dollars budgeted. For Gas Engineering, the Company does not regularly budget costs, as they are included in the individual area costs. However there are exceptions when Gas Engineering is forecasted when there are projects where either a farm tap needs to be installed, or for large commercial applications, where pressure regulation outside the normal small commercial regulation is required. In these instances, actuals are recorded in Gas Engineering, but since these are not easily predictable, the budget is formulated on a geographic basis.

Staff/308  
Fox/16

- b. The Company is continuing to complete this response and will supplement with additional information by the end of the week.
- c. Please see Staff DR 155, Attachment A for the 2016, 2017 and 2018 meter inventory by state for 2016, 2017, & 2018. 2015 was not available, due to the fact that this report is a 'snapshot' report, and was not run for 2015. The Company does not forecast closing inventory levels for any particular year, but expect that inventory stock will be similar to that found in 2018. Inventory levels are kept at a reasonable level considering the production lead time in acquiring meters, and the anticipated PMC and Failed Family replacements to be done in the first quarter of 2019. Meters held in inventory at the end of each year are illustrated below.

**Meters in Inventory by Year**

<b><u>Year</u></b>	<b><u>OR</u></b>	<b><u>WA/ID</u></b>
2015	N/A	N/A
2016	2,365	7,473
2017	1,823	4,739
2018	7,632	16,186

Regarding regulators, these are not an inventoried item, and are not serially recorded or inventoried on an individual basis. ERTs are an inventoried item, but we do not have year-end inventory reports on ERTs, due to the fact that inventory reports are a 'snapshot' report, and we cannot retroactively run these. Below illustrates ERT purchases for each of the indicated years, with System and OR totals.

**ER1053 Gas Meter Purchases**

<b><u>Year</u></b>	<b><u>OR</u></b>	<b><u>WA/ID</u></b>
2015	7,810	4,940
2016	31,389	5,580
2017	20,510	8,460
2018	35,705	47,430

OR totals are significantly higher than WA or ID, as Avista has been proactively replacing ERTs in OR due to battery life. The rise in WA is related to an initiative under way in WA to install ERTs on each gas meter. Stock held at the end of any year takes into account inventory lead times, and anticipated use for new customers, PMC and Failed Family replacements, as well as ERT replacements.

- d. As stated in UG 325, Avista/1500, Rosentrater/25 testimony and exhibit 1502 New Customer Cost to Serve Analysis, "actual costs paid by the Company are governed by two Commission-approved tariffs, Rules 15 and 16. Avista actually spent \$6.1 million to provide service (main

and service extensions) to residential customers in 2018. Of that amount, \$2.1 million was related to main extensions (governed by Rule 15 of the Company's tariff), and \$4.0 million was related to service costs (governed by Rule 16 of the Company's tariff). Staff/308  
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Fox/17

For the main extension costs of \$2.1 million, the allowable investment is set forth in Rule 15. Rule 15 states: "Gas main extensions will be made by the Company, provided the estimated total cost of the required extension from existing distribution mains to the premises to be served does not exceed three (3) times the estimated annual gross revenue as determined by the Company to be derived from bonafide applicants for such service." Three times annual revenue for residential customers is approximately \$1,678.<sup>1</sup> The actual main extension cost was \$1,571, well below the allowable investment.

The remaining portion of the costs for new residential customers in 2016 was \$4.0 million related to service costs. Rule 16 of the Company's tariff provides for the treatment of these costs as follows:

Upon application, the Company will furnish and install at its own expense a service pipe of suitable capacity from its gas main to the property line of property abutting upon any public street, highway, alley, lane or road along which it already has or will install street mains, and will install, at its own expense, a further extension of 40 feet on the private property, or as much of such extension as may be necessary to reach a meter location that is satisfactory to the Company. (emphasis added)

The same applies to meters, which is also specified in Rule 16, where it states:

The Company at its expense will provide, install, own and maintain a suitable meter. (emphasis added)

Based on the Commission-approved tariff, Avista must provide, at its expense, the services and meters for new customers.

#### SUPPLEMENTAL RESPONSE (5-1-2019):

Staff DR DR155 b

The table below shows Meters, Regulators, and ERTs transferred to plant for the years 2016 – 2018, and the projected for 2019 and 2020. Avista purchases Meters, Regulators, and ERTs as "Pre-Cap", or pre-capitalized items, which means that the devices are transferred to plant upon purchase, rather than on install.

System		2016	2017	2018	2019	2020
Meters	New Customers	6,980	7,834	8,031	7,750	6,352
	ER3005 Non-Revenue Meter Changes	6,203	14,067	32,437	13,100	13,193
Total		13,183	21,901	40,468	20,850	19,545

<sup>1</sup> Average residential use per customer is 46 therms per month. Using a present billing rate of \$1.00718 per therm and a \$10 monthly basic charge, monthly revenue is \$46.61. That amount, multiplied by 12 months, and then 3 years, is \$1,677.93.



	ER3005 Non-Revenue Meter Changes	4,928	5,411	7,728	13,100	13,193
	Total	11,908	13,245	15,759	20,850	19,545
ERTs	New Customers	6,980	7,834	8,031	7,750	6,352
	ER3005 Non-Revenue Meter Changes	6,203	14,067	32,437	13,100	13,193
	ERT Replacements	20,531	6,069	41,662	33,541	28,308
	Total	33,714	27,970	82,130	54,391	47,853
<b>Oregon</b>		<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Meters	New Customers	1,608	1,603	1,518	1,635	1,340
	ER3005 Non-Revenue Meter Changes	3,327	2,395	10,451	3,275	3,298
	Total	4,935	3,998	11,969	4,910	4,638
Regulators	New Customers	1,608	1,603	1,518	1,635	1,340
	ER3005 Non-Revenue Meter Changes	3,327	2,395	10,451	3,275	3,298
	Total	4,935	3,998	11,969	4,910	4,638
ERTs	New Customers	1,608	1,603	1,518	1,635	1,340
	ER3005 Non-Revenue Meter Changes	3,327	2,395	10,451	3,275	3,298
	ERT Replacements	23,599	16,212	23,431	25,156	21,231
	Total	28,534	20,210	35,400	30,066	25,869

- i. As indicated in the table above, the total number of ERTs attributable to new customer connections for each year is indicated on the line labeled “ERTs – New Customers”, both for System Total and OR. OR receives a larger percentage of the ERT replacement budget, due to the fact that OR was the first of our service areas that had ERTs installed.
- ii. Gas Meters are purchased under ER1050 – Gas Meters. (See table above) The total meter purchases for new customer connects totals under the “Meters – New Customers” line, both for System Total and OR. The remainder of the Gas Meter purchases are attributable to Periodic Meter Changes, (PMC) and Failed Family Replacement. These are illustrated in the table above as, “ER3005 Non-Revenue Meter Changes”, both for

System Total and OR. Per OPUC rules, Avista pulls a sample of each meter type and vintage under the PMC program. Those meters are then tested for accuracy, and any type and vintage (commonly referred to as “families”) that are out of accuracy by greater than + or - 2% are all retired under the Failed Family Replacement program.

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Docket UG 366

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	04/25/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Smith/Leija
TYPE:	Data Request	DEPT:	Regulatory Affairs/ET
REQUEST NO.:	Staff – 156	TELEPHONE:	(509) 495-2098
		EMAIL:	Jennifer.smith@avistacorp.com

**REQUEST:**

Regarding Exhibit 203, page 17, table 3 and work paper “3) CAP19-TTP 2019 Forecasted.xlsx”,

- a. Regarding table 3 referenced above, please provide a narrative explanation identifying how the projected expenditures for each business case listed specifically benefit Oregon rate payers.
- b. Regarding the work paper “3) CAP19-TTP 2019 Forecasted.xlsx”, please explain why the system wide amounts being allocated in the rate case significantly exceed the 2019 amounts shown in table 3 for the following ER projects,
  - i. # 5014 Security Systems
  - ii. # 5032 Enterprise Security
  - iii. # 5033 Facilities and Storage Locations Security
- c. Regarding ER # 5010 Enterprise Business Continuity and the statement “The program includes the key areas of technology recovery, alternate facilities, and overall business processes” (Exhibit 504, page 184 printed or page 183 .pdf),
  - i. Please provide more information about what, specifically, is being purchased.
  - ii. Please explain why a portion of the October-December 2017 investment for this ER was allocated using the higher GD.AA factor of 31.442%.
- d. Regarding the business case for ER # 5014 Security Systems,
  - i. Please provide more information about what, specifically, is being purchased. Please provide information for both the planned 2019 investments shown in table 3 as well as the higher 2019 investment levels included in the rate case filing.
- e. Regarding the business case for ER # 5032 Enterprise Security,
  - i. Please provide more information about what, specifically, is being purchased. Please provide information for both the planned 2019 investments shown in table 3 as well as the higher 2019 investment levels included in the rate case filing.
- f. Regarding the business cases for ER 5033 Facilities and Storage Locations Security, 5034 Generation, Substation, and Gas Location Security, and 5035 Telecommunication & Network Distribution Security,
  - i. Please provide the dollar value of 2019 work planned for Company facilities physically located in Oregon.
  - ii. For ER #5033 please provide figures for both the planned 2019 investments shown in table 3 as well as the higher 2019 investment levels included in the rate case filing.



**RESPONSE:**

Docket UG 366

Staff/308

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Regarding Exhibit 203, page 17, table 3 and work paper “3) CAP19-TTP 2019 Forecasted.xlsx”,

- a. Please see the table below for a full listing of the ERs included in Table 3 of Exhibit 203. Also, please note, that all of the tables included in Exhibit 203 are on a system basis, including all service territories and both electric and natural gas services, unless otherwise stated. There are three ERs (ER 2584, 2593, 4180) included in this table that do not benefit Oregon customers as they are electric projects, and therefore no costs will be allocated for these ERs.

For ER 2586, as stated in Staff DR 138, represents Oregon’s share of the Meter Data Management system will replace the custom functionality that the Company added onto the Oracle’s Customer Care and Billing (CC&B) system as a temporary meter data solution. It did so until a fully functional MDM system could be implemented. The MDM implementation will support the collection of data from meters in all of Avista’s jurisdictions, including Oregon.

<b>ER Number</b>	<b>ER Title</b>	<b>Exhibit 203 – Table 3 System Basis (000’s)</b>
<b>2584</b>	Street Light Conversion to LED Fixtures	\$ 585
<b>2586</b>	Washington AMI	\$ 49,350
<b>2593</b>	Idaho AMI	\$ 0
<b>4180</b>	Automation Replacement	\$ 585
<b>5010</b>	Enterprise Business Continuity	\$ 405
<b>5032</b>	Enterprise Security	\$ 2,160
<b>5033</b>	Facilities and Storage Locations Security	\$ 340
<b>5034</b>	Generation, Substation & Gas Location Security	\$ 330
<b>5035</b>	Telecommunication & Network Distribution Security	\$ 113
<b>5151</b>	Customer Facing Technology	\$ 12,150
	<b>Total</b>	\$ 66,018

The remaining ERs specifically benefit Oregon rate payers, as discussed below:

**ER 5010: Enterprise Business Continuity**

Avista has developed, and maintains, an Enterprise Business Continuity Program (EBCP). The Enterprise Business Continuity Program at Avista encompasses a defined set activities which are intended to ensure that Oregon’s critical business functions will either continue to operate despite incidents or disasters that might otherwise have interrupted them, or will be recovered to an operational state within a reasonably short period. As such, Avista’s EBCP funds three key elements: 1. Resilience: critical business functions and the supporting infrastructure are designed and engineered in such a way that they are materially unaffected by disruptions, for example through the use of redundancy and spare capacity; 2. Recovery: arrangements are made to recover or restore critical business functions that fail for some reason. 3. Contingency: Avista establishes the capability and readiness to cope effectively with incidents and disasters that may impact Oregon.

**ER 5014: Security Systems**  
The Security Systems Business Case was created to ensure cyber and physical security met industry standards and best practices, along with regulatory requirements. These play a critical role in supporting our delivery of safe and reliable energy to our Oregon customers. In 2017, the Security Systems business case was divided into separate business cases to provide more transparency, line of sight, and investment drivers to each technology investment. This meant that the Security Systems business case would sunset in 2018 and beyond, thereby requesting a zero allocation during the 5-year planning cycle.

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Fox/22

**ER 5032: Enterprise Security**

There are three primary drivers of capital spending for Enterprise Security: cyber security, physical security and regulatory standards. Each plays a critical role in supporting our delivery of safe and reliable energy to our customers.

Cyber Security – The security of our electric and natural gas infrastructure is a significant priority at a national and state level, and is of critical importance to Avista. Threats from cyber space, including viruses, phishing, and spyware, continue to test our industry’s capabilities. And while these malicious intentions are often unknown, it is clear the methods are becoming more advanced and the attacks more persistent. In addition to these threats, the vulnerabilities of hardware and software systems continue to increase, especially with industrial control systems such as those supporting the delivery of energy. For these reasons, Avista must continue to advance its cyber security program and invest in security controls to prevent, detect, and respond to these increasingly frequent and sophisticated attacks.

Physical Security – While considerable attention is focused on cyber security, physical security also remains a concern for our industry. Physical security encompasses the aspects of employee safety and the protective security of our facilities and critical infrastructure. Acts of theft, vandalism, and sabotage of critical infrastructure not only results in property losses, but can also directly impact our ability to serve customers. Securing remote un-manned or un-monitored critical infrastructure is difficult, especially when traditional tools such as perimeter fencing by itself are not adequate. This creates the need for additional physical security items, expertise and technology.

Regulatory Obligations – Advancing cyber threats continues to drive change in the regulatory landscape faced by the Avista. Early in 2013, President Obama issued the Executive Order “Improving Critical Infrastructure Cyber security.” The Order directed the National Institute of Standards and Technology to work with stakeholders in developing a voluntary framework for reducing cyber risks to critical infrastructure. The Framework consists of standards, guidelines, and best practices to promote the protection of critical infrastructure. The Federal Energy Regulatory Commission also issued Order 791 on November 22, 2013, approving the North American Electric Reliability Corporation Critical Infrastructure Protection Standards, Version 5. Both of these activities increased our security-related costs because they require Avista’s security controls and processes to conform to new standards, guidelines, and best practices. In addition Avista also has requirements under the Payment Card Industry (PCI) standards. These standards continue to change as updates are made to the standards on 1-2 cycle.

For these reasons, Avista must continue to advance its cyber security program and invest in security controls to prevent, detect, and respond to these increasingly frequent and sophisticated attacks. Projects that address these threats in 2019 are Network Malware Monitoring, Data Center Firewall Services, Website Filtering, Surveillance Cameras, Removable Media Control, Identity Access Management System, and Endpoint Protection Suite Refresh.

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### **ER 5033: Facilities and Storage Locations Security**

This business case represents projects that cover the physical security at the Company's facility and storage locations, such as Avista's headquarters, Medford and Klamath Falls, OR. These locations contain people, equipment and material that are critical to support our day to day operations and in turn the delivery of safe and reliable energy. A physical security incident at any of these locations may harm people, damage equipment, or even restrict our ability to respond to our customers. In addition, physical attacks at these sites could also give intruders access to critical cyber equipment, which can lead to a cyber security event. Therefore, this creates the need for additional physical security protections, at all facility and storage locations.

### **ER 5034: Generation, Substation & Gas Location Security**

This business case covers physical security at the Company's generation, substation and natural gas distribution locations. These locations contain equipment that is critical to the delivery of safe and reliable energy and natural gas. In addition, many of locations are remote, unmanned and vulnerable, which makes them difficult to protect. A physical security incident at any of these locations could deny, degrade or disrupt the delivery of energy and natural gas. In addition, physical attacks can also give intruders access to critical cyber equipment, which can lead to a cyber security event. Recent physical security incidents<sup>1</sup> demonstrate that doing nothing is not an option. Therefore, this creates the need for additional physical security protections, at all generation, substation and natural gas facility locations.

### **ER 5035: Telecommunication & Network Distribution Security**

This business case covers the physical security at the Company's telecommunication and network distribution locations. These locations contain equipment that is critical to the operation of safety, control, customer and back-office networks. These networks support the delivery of safe and reliable energy and natural gas. Many of these locations are remote, unmanned and vulnerable, which makes them difficult to protect. A physical security incident at any of these locations could deny, degrade or disrupt any of the networks and impact critical business processes. In addition, physical attacks can also give intruders access to critical cyber equipment, which can lead to a cyber security event. This creates the need for additional physical security protections, at all Avista telecommunication and network distribution locations. In addition, physical attacks can also give intruders access to critical cyber equipment, which can lead to a cyber security event. Recent physical security incidents<sup>2</sup> demonstrate the critical need to provide security for these telecommunication and network distribution sites. In 2019, the Mission Campus Network Distribution Security and Call Center Network Distribution projects will take place under this business case.

<sup>1</sup> The Metcalf sniper attack was a "sophisticated" assault on [Pacific Gas and Electric Company's Metcalf Transmission Substation](#) located in [Coyote, California](#), near the border of [San Jose](#), on April 16, 2013, in which gunmen fired on 17 electrical [transformers](#). The attack resulted in over \$15 million worth of damage.

<sup>2</sup> *ibid.*

New technologies continue to emerge at a rapid pace. The Company has already funded the development of foundational systems that will better allow us to keep pace with customer expectations and demands, through projects such as Project Compass. Customers continue to demand a more engaging user experience and access to data and tools that are comparable to technology industry leaders. This program is focused on enhancing customer engagement across digital channels and providing customers with tools and resources to manage their energy use and bill payment and management effectively, making it easier for them to do business with Avista. Key projects taking place in 2019 within this business case are: Prior Notification; Leak Survey/Atmospheric Corrosion; myAvista Web-Automated Testing; myAvista Web Enhancements; CC&B/MDM Enhancements; CC&B COBOL to Java Replacement; CXP (Customer Experience Platform) System and Architecture Design; and Mobile App Enhancements (Payments).

- b. There are some fundamental differences between the financial data reporting that was used to develop the Company's March 2019 Infrastructure Investment Plan (Exhibit 203) and the forecasted transfers-to-plant (work paper "3) CAP19-TTP 2019 Forecasted.xlsx") relied upon for calculating the revenue requirement for this case.

The first critical point to highlight in the comparison of the financial numbers between Exhibit 203 and "3) CAP19-TTP 2019 Forecasted.xlsx", is that the approved capital budget numbers included in the Infrastructure Investment Plan (Exhibit 203) represent the numbers on a "system" basis, which includes all jurisdictions (OR, WA and ID) and both electric and natural gas services (i.e. total numbers that have not yet been allocated to customers by service or jurisdiction). The forecasted transfers-to-plant numbers included in "3) CAP19-TTP 2019 Forecasted.xlsx", begin with only the system numbers that can be allocated to Oregon, meaning that any costs assigned to electric service, Washington, or Idaho have been removed from the worksheets included in "3) CAP19-TTP 2019 Forecasted.xlsx", leaving only those projects and program dollars that can be allocated to our Oregon customers.

**Exhibit 203 – March 2019 Infrastructure Investment Plan Financials (e.g. Table 3, of Exhibit 203)** – The financial numbers presented in the Infrastructure Investment Plan (Exhibit 203) represent the initially-approved capital budgets for each of the Company's capital projects and programs (i.e. business cases). The purpose and focus of this Plan is explain how the Company establishes its overall level of capital investment, or spend (not transfers-to-plant), what principles and philosophies guide this process, and how the available capital is allocated among the competing business cases by the Capital Planning Group. The March 2019 Infrastructure Investment Plan filed in this case is based on the official and approved capital budget allocation finalized in the fall of 2018. The next update to the approved capital budget will be made in the fall of 2019.

Through the course of the operating year, after the approved capital budget has been finalized, the amount of capital allocated to the individual projects and programs may change based requests from the project sponsors and on a range of conditions considered by the Company's Capital Planning Group. These changes are evaluated and made monthly by the Capital Planning Group. Examples of the changes considered by the Capital Planning Group include a change in funding requested based on a refined estimate of the cost, changes in the implementation schedule responsive to a variety of forces, the delay of a project based on changing business conditions, and the allocation of funds to a new project that was justified but not funded in the prior allocation. All of these changes, made monthly and approved by the

Company's Capital Planning Group, are not reflected in Avista's approved capital budget until they are officially revised and updated in the subsequent year. As a result, there had already been changes in the funding allocated to projects and programs by the Capital Planning Group since the approved budget was established in the Fall of 2018 (and that are not reflected in the approved capital budgets for projects and programs presented in the Infrastructure Investment Plan).

Staff/308  
Fox/25

**Forecasted Transfers-to-plant for 2019** – The figures for proforma rate case adjustment, (Adjustment 2.07 – 12.31.19 EOP Capital Adjustment), begin with the approved capital budget ("Forecasted TTP") for each of the projects and programs, including the schedule for when investments will be made, and most importantly, when the investment will transfer-to-plant. Then the difference between Actual CWIP as of 12/31/2018 and the budgeted CWIP estimated in the fall of 2018 ("Unbudgeted CWIP") is added to the Forecasted TTP, to arrive at the figures included in the proforma rate case adjustment. The budgeted CWIP is the estimated CWIP accumulation and balance based on the scheduled expenditures and the timing of transfers-to-plant, including expenditures from prior years that have not become used and useful. The approved capital budget presented in the Infrastructure Investment Plan does not include any estimated CWIP amounts.

Another key difference between the numbers in the approved capital budget and the forecasted transfers-to-plant adjustment, is that the latter includes changes to the budgeted CWIP amount and the date of transfers-to-plant based on changes in the approved budget, timing of implementation, and the expected date of completion of the project, as approved in the monthly meetings of the Capital Planning Group.

Finally, the forecasted transfers-to-plant adjustment only reports the amounts for the expected transfers-to-plant, not all of the capital spend associated with a project. These differences between the exhibit and proforma figures included in the rate case adjustment, which are prepared for different purposes, make it impossible to directly compare them, as the following example illustrates.

**Example:** Say a project has an initially approved capital budget of \$4 million to be spent in two phases of work over two years. In this example, phase one of the work is expected to be completed and transferred to plant during the first part of year two of the project, and phase two is expected to complete and transfer-to-plant at the end of year two. The approved capital budget might show a planned expenditure of \$2 million to be spent in each of the two years. The forecast transfers-to-plant report, however, would be very different. Since no portion of the investment would transfer-to-plant in the first year, the report would list zero \$ for the project in year one. And, if both phases of the project were completed as planned in year two, then the report would show a \$4 million transfer-to-plant expected in year 2, plus the level of CWIP accumulation for the combined two-year period.

- c. Regarding ER 5010 Enterprise Business Continuity and the statement "The program includes the key areas of technology recovery, alternate facilities, and overall business processes" (Exhibit 504, page 184 printed or page 183 .pdf),
  - i. The purpose of the Enterprise Business Continuity (EBC) Business Case is to ensure resilience, recovery, and contingency in the event of a system outage. The capital funds will purchase hardware and software necessary to maintain seamless, uninterrupted service (resilience) to our MyAvista.com website. The site provides a real-time method for our Oregon customers to pay their bills, report outages, and restore their service. In

addition, the EBC Business Case will purchase hardware and software to maintain administrative and operational control of the systems that support Oregon from our backup site in San Jose, CA (recovery and contingency) in the event of a system outage.

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- ii. There are two projects under this ER, Project number 09905916 – EBS – Gas Telemetry Expansion allocated to GD AA @ 31.442%, and Project number 09906101 – GlobalScape EBC/ER – R3 allocated to CD AA @ 9.227%. Please explain why the first is gas only and the second is both gas and electric.

The project: EBS – Gas Telemetry Expansion, number 09905916, established a redundant path for natural gas telemetry data to the backup natural gas control center in Coeur D’Alene, ID, which is Avista’s disaster recovery site for natural gas operations. This project was allocated to a natural gas service only, as it does not provide any benefits to electric customers. Alternatively, the GlobalScape EBC/DR – R3, project number 09906101, is Avista’s primary secure data transfer solution that manages file transfer data internally and externally to and from all its vendors. This project’s investment was allocated to CD AA because the end result of the new functionality was applicable to all of the Avista customer base.

- d. Regarding the business case for ER 5014 Security Systems,
  - i. As stated in part a., ER 5014 Security Systems will be retired as the projects within the business case close. The remaining projects within ER 5014 Security Systems include a new certificate management platform that will establish an efficient method of managing critical systems that support all of Avista which includes systems that support the delivery of natural gas. It also includes a project that will maintain and manage high level user credentials used by system administrators. This project will significantly reduce the risk of compromised or unintended access, preventing potential disruptions to services. Please note, the values in the business case are the expected spend amounts while the information included in the rate case are forecasted transfers-to-plant, also see the response to part b above.
- e. Regarding the business case for ER 5032 Enterprise Security,
  - i. Purchases under ER 5032 Enterprise Security, are cyber security tools and systems necessary to ensure the safety and security of the entire Avista network, including Oregon. Investments in Enterprise Security in 2019 include security improvements and risk reduction in identity and access management system (centrally managing passwords), endpoint protection (intrusion prevention system on workstations), and edge security systems (advancing the Avista network firewalls). Please note, the values in the business case are the expected spend amounts while the information included in the rate case are forecasted transfers-to-plant, also see the response to part b above.
- f. Regarding the business cases for ER 5033 Facilities and Storage Locations Security, 5034 Generation, Substation, and Gas Location Security, and 5035 Telecommunication & Network Distribution Security,
  - i. The business case for ER 5033, Facilities and Storage Locations Security, in 2019 will invest \$110,911 to provide security improvements to the Avista headquarters facility where we centrally manage natural gas compliance programs, engineer and operate our natural gas system for all our customers. By providing these improvements, which include additional security cameras and access control, provides greater security to staff and networks and reduce risk of service interruption to all of our Avista customers,

including those in Oregon. Please note, the values in the business case are the expected spend amounts while the information included in the rate case are forecasted transfers-to-plant, also see the response to part b above.

Staff/308  
Fox/27

There are no projects under ER 5034, Generation, Substation, and Gas Location Security that are physically located in Oregon. Because a compromise in security at any site could provide the opportunity to deny, degrade, or disrupt service across all of Avista, this ER is allocated across all services and jurisdictions. The project allocated to all services and jurisdictions forecasted to transfer-to-plant during 2019 is for the Physical Security Model Office. This project will deliver a physical security model office environment for substations and gas sites at the Compton location. The intent is to develop and test physical security controls for production substations and gas locations to improve safety and security while reducing risk to critical infrastructure.

The business case for ER 5035, Telecommunication & Network Distribution Security will invest \$10,023, which includes two projects in 2019. The first project will secure the network distribution locations within Avista headquarters. The second project will secure the Avista call center locations, using key cards as the primary method for granting access to sensitive equipment. Without these improvements for either project, there is greater risk to the Avista network. A compromise in these areas could cause physical damage and significant service disruption to our Oregon customers. Please note, the values in the business case are the expected spend amounts while the information included in the rate case are forecasted transfers-to-plant, also see the response to part b above.

- ii. The business case for ER 5033, Facilities and Storage Locations Security, in 2019 will invest \$110,911 to provide security improvements to the Avista headquarters facility. These improvements include additional security cameras and access control, providing greater security to staff and networks and reducing risk of service interruption to our Avista customers, including Oregon. Please note, the values in the business case are the expected spend amounts while the information included in the rate case are forecasted transfers-to-plant, also see the response to part b above.

Docket UG 366

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	04/23/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Michael Whitby
TYPE:	Data Request	DEPT:	Gas Construction
REQUEST NO.:	Staff – 157	TELEPHONE:	(509) 495-4261
		EMAIL:	Michael.whitby@avistacorp.com

**REQUEST:**

Regarding Exhibit 203, pp 20-21, table 6 and work paper “3) CAP19-TTP 2019 Forecasted.xlsx”,

- a. Regarding ER # 3008 Aldyl -A Pipe Replacement,
  - i. Please provide a list of specific project expected to be completed in 2019 using the \$6.662 million of funding allocated using the GD.AA factor of 30.224%

**RESPONSE:**

A list of the Aldyl-A Pipe Replacement projects expected to be completed in Oregon during 2019 are as follows:

Projects	Miles	Footage	Spend
Medford South (Partial W. of I-5) 2019	14.60	77,088	\$ 8,690,895
Medford South (Partial) 2018 Carry-Over	5.27	27,826	\$ -
Medford EAst (Partial) 2016-17 Carry-Over	0.57	3,007	\$ -
Medford (Priority Services performed by local district)	0.08	430	\$ 45,150
Roseburg (Priority Services performed by local district)	0.09	490	\$ 51,450



Docket UG 366

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	04/23/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Andy Leija
TYPE:	Data Request	DEPT:	Enterprise Technology
REQUEST NO.:	Staff – 158	TELEPHONE:	(509) 495-4602
		EMAIL:	andy.leija@avistacorp.com

**REQUEST:**

Regarding Exhibit 203, page 21, table 7 and work paper “3) CAP19-TTP 2019 Forecasted.xlsx”,

- a. Please explain where the costs of ER project # 5153 CIP v5 Transition - Cyber Asset Electronic Access are included in Exhibit 203.
- b. Please explain where the costs of ER project # 5154 CIP 14v1 - High Impact Assets are included in Exhibit 203.
- c. Regarding the work paper “3) CAP19-TTP 2019 Forecasted.xlsx”, please explain why the system wide amounts being allocated in the rate case significantly exceed the 2019 amounts shown in table 7 for the following ER projects,
  - i. # 5152 Payment Card Industry (PCI)
  - ii. # 5153 CIP v5 Transition - Cyber Asset Electronic Access
  - iii. # 5154 CIP 14v1 - High Impact Assets

**RESPONSE:**

- a. The costs of ER project # 5153 CIP v5 Transition - Cyber Asset Electronic Access are incorrectly included in Table 5 in Exhibit 203. As stated in Exhibit 503/Smith, this investment ER should be included in Table 7 of Exhibit 503, page18, “While this requirement is for electric service critical infrastructure protections, a component of the security is to prevent cyber-attacks. A cyber-attack can affect all, natural gas and electric, infrastructure in the event that a security vulnerability has been exploited.
- b. The costs of ER project # 5154 CIP 14v1 - High Impact Assets are incorrectly included in Table 5 in Exhibit 203. As stated in Exhibit 503/Smith, this investment ER should be included in Table 7 of Exhibit 503, page18, “While this requirement is for electric service critical infrastructure protections, a component of the security is to prevent cyber-attacks. A cyber-attack can affect all, natural gas and electric, infrastructure in the event that a security vulnerability has been exploited.
- c. Please see response to Staff\_DR\_156, part b.

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	04/15/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jody Morehouse
TYPE:	Data Request	DEPT:	Gas Supply
REQUEST NO.:	Staff – 159	TELEPHONE:	(509) 495-2760
		EMAIL:	Jody.Morehouse@avistacorp.com

**REQUEST:**

Regarding Exhibit 203, page 24, table 10 and work paper “3) CAP19-TTP 2019 Forecasted.xlsx”,

- a. Regarding ER # 7201 Jackson Prairie Storage and the statement “These projects include various capital improvements that Avista and its partners will complete at the Jackson Prairie Natural Gas Storage Facility (“JP”)” (Exhibit 503, page 5),
  - i. Please explain, more specifically, what the projected funding of \$2.2 million per year from 2019-2023 will be used for.
  - ii. Please explain specifically what is being purchased with the \$2.152 million funding scheduled for 2019 and when it will be placed in service.
  - iii. Please provide correspondence, budgets, or other documentation showing the 2019 funding represents 1/3 of the total costs incurred and the allocation of those costs to Avista.
  - iv. Please provide an analysis based on the source of gas actually used by Oregon customers that supports the allocation of cost to Oregon using the GD.AA allocation factor of 30.224%.

**RESPONSE:**

- a. The information provided as part of ER 7201 provides a general overview of the required Capital Expenditures for Avista’s 1/3 ownership in the Jackson Prairie Ownership Facility.
  - i. The information provided in Exhibit 203, page 24, table 10 provides additional detail for our Infrastructure Investment Plan as of March 2019, including estimated Capital Expenditures related to Jackson Prairie in the amount of approximately \$2.2 million (Avista share) per year from 2019-2023. The primary driver of costs for this time period is related to gas well integrity and well analysis required to be in compliance with PHSMA guidance. These projects will require corrosion evaluation for all well casing pressure testing, run casing inspection logs, and repairs (as deemed necessary) for in all gas wells prior to 2025.
  - ii. The \$2.152 (Avista share) million in funding scheduled for 2019 is primarily related to the ongoing PHSMA gas well integrity project as described above. In addition, an enhanced gas filtration system will be installed to improve reliability and protect compression investments. This involves the investment of 35 wellsite ClampOn DSP ultrasonic particle matter units in order to detect formation sand and shut-in the

- iii. Please see Staff\_DR\_159 Attachment A for a full listing of projects anticipated for completion for 2019 – 2024. These numbers represent overall system numbers as well as Avista's 1/3 ownership amount on a 5-year basis.
- iv. Please note during the preparation of this response, the Company realized that the transfers-to-plant forecasted for 2019 in workpaper "3) CAP19-TTP 2019 Forecasted.xlsx", were allocated on a GD.AA basis using a factor of 30.224%. This is incorrect; the allocation factor that should have been used is 9.65%. The correct transfers-to-plant for this ER should have been \$207,732, instead of the filed \$650,320. The impact on revenue requirement due to this change is a decrease of approximately \$46,000.

The allocation amount for JP Capital is in the approximate proportion to retail load for each of our natural gas jurisdictions consistent with the allocation of working gas inventory. This allocation amount was adopted in the settlement agreements in all three states - Docket UG-100468 (Washington), Case AVU-G-10-01 (Idaho), and UG-201 (Oregon).

<sup>1</sup> Note the information provided on Staff\_DR\_159 Attachment A is as of 04/10/2019 and due to timing issues may or may not tie directly to those numbers provided for in the Infrastructure Investment Plan (March 2019), also see response to Staff 156, part b.

Docket UG 366

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION: Oregon	DATE PREPARED: 04/26/2019
CASE NO.: UG 366	WITNESS: Jennifer Smith
REQUESTER: PUC Staff	RESPONDER: Vance Ruppert
TYPE: Data Request	DEPT: Facilities
REQUEST NO.: Staff – 160	TELEPHONE: (509) 495-2235
	EMAIL: Vance.Ruppert@avistacorp.com

**REQUEST:**

Regarding Exhibit 203, page 26, table 12 and work paper “3) CAP19-TTP 2019 Forecasted.xlsx”,

- a. Regarding the business case ER # 7131 COF Long Term Restructuring Plan Phase 2,
  - i. Please provide a display showing how the overall project cost of \$28 million is allocated between the fleet garage, street reroute, and parking structure, when each was placed into service or expected to be placed into service and the amounts for transferred to plant or expected to be transferred to plant for the years 2016-2020.
  - ii. Please explain why the system wide amounts being allocated in the rate case are significantly less than the 2019 amounts shown in table 12.
- b. Regarding the Company’s response to Staff Data Request 125 and ER #7207 Purchase Company Aircraft,
  - i. Please provide a list of all aircraft owned or leased (including helicopters) by the Company in 2015, 2016, 2017, 2018, and 2019.
  - ii. Please identify all aircraft placed into service or removed from service for the years 2015-2019 and the date placed into service or removed.
  - iii. Please provide any cost benefit calculations or other financial analyses supporting the decision to retire or purchase aircraft.
- c. Regarding the business case for ER #7136 New Airport Hanger,
  - i. Please provide any cost benefit calculations or other financial analyses supporting the decision to build rather than lease.
  - ii. Please explain why amounts transferred to plant have exceeded the estimated cost in the business plan (Exhibit 504, page 139 printed or page 138 of the pdf).

**RESPONSE:**

- a. Regarding the business case ER 7131 COF Long Term Restructuring Plan Phase 2,
  - i. Please see the table below which allocates the overall forecasted transfers-to-plant between the fleet garage, street reroute, and parking structure, including when each was placed into service or expected to be placed into service for the years 2016-2020.

Project	Original Budgeted Dollars	Actual Spend through 2019	Actual / Forecasted Transfers to Plant	Year Transferred to Plant
Street Reroute	\$ 6,000,000	\$ 4,356,096	\$ 1,670,912	2016
			\$ 2,450,848	2017
Fleet Garage	\$ 10,000,000	\$ 11,952,494	\$ 11,852,591	2018

Parking Structure	\$ 12,000,000	\$ 2,042,016 (through March 2019)	\$ 16,491,829 (Forecasted)	2019
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Please note at the time the GRC was filed it had not been determined that the Parking Structure would be transferred to plant during 2019, however due to accommodating weather and being ahead of the construction schedule, the Parking Structure is now estimated to transfer to plant during 2019. Including Oregon's share of the parking structure into the forecasted transfers-to-plant in Adjustment 2.07, increases the revenue requirement by approximately \$207,000.

- ii. Please see response to Staff\_DR\_156, part b.
- b. Regarding the Company's response to Staff Data Request 125 and ER 7207 Purchase Company Aircraft,
  - i. During 2015 – 2019, the Company leased or owned one aircraft, a 1999 Cessna Citation VII. From 2015 to March of 2018, this aircraft was leased by the Company. In March of 2018, the Company purchased this aircraft, and currently owns this aircraft.
  - ii. The Cessna Citation VII, was placed into service in March of 2018.
  - iii. Please see Staff\_DR\_160, Attachment A for the business case supporting the purchase of the aircraft, which includes a cost benefit analysis, as well as Staff\_DR\_160, Attachment B, which includes further discussion of analyses supporting the decision to retire or purchase aircraft.
- c. Regarding the business case for ER #7136 New Airport Hanger,
  - i. The Facilities team and our Real Estate Department looked into a number of options in relation to building and leasing a hangar in the Spokane area. Unfortunately, we were unable to find a viable lease solution that would allow us to do a financial analysis. The alternative options are listed below.

#### **Option 2 – Direct lease from Spokane airport**

We looked into pursuing an extension of the existing sublease, and confirmed that we can convert our sublease into a direct lease with the airport and stay in the existing hangar temporarily. However, because of airport management's plans for vacating the land the current hangar is on, we would only be able to do this for a maximum of 6-12 months, and we would need to be in negotiations with the airport on a long term solution.

#### **Option 3 – Share existing hangar**

There is currently one hangar at the Spokane International Airport large enough and with owners who would consider co-leasing with Avista. Avista would not have ownership of this building, which presents several challenges:

- Sharing space with co-lessor(s) would require additional security measures to protect our aircraft and ensure the security of our network (located in the office of the flight crew). These measures could require additional construction of secured entrances and areas and/or hiring security personnel, and would need to be coordinated with and approved of by any co-lessors, at Avista's cost.

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- There is also a concern about damage to the airplane. The plane would be stored in quarters alongside another aircraft, and damage is more likely to occur as planes are maneuvered in and out of the hangar. Maintaining the aircraft and keeping it secure from co-lessor's employees and/or mechanics could present security challenges as well.

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- Currently we do not have to coordinate departures or arrivals with another entity. Co-leasing would require us to share flight information and coordinate our departures and arrivals with our co-lessor.
- Additional future co-occupants could be brought in and affect Avista's use of the hangar.

#### **Option 4 – Store at another airport**

- Felts Field was looked into as an option to move the plane but the runway is not long enough. A 7,000-ft runway minimum is required to safely land and takeoff with our current aircraft.
- The Coeur d'Alene airport was researched as a solution. There are no options to lease an existing hangar available; however there is the possibility of building a hangar at that location. The cost of building a hangar at the Coeur d'Alene Airport would be the same or comparable as building a hangar at the Spokane International Airport, but would increase overall travel time and cost for employees having to drive to Coeur d'Alene for flights.

ii. Please note the see response to Staff\_DR\_156, part b.

Docket UG 366

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	04/25/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Smith/Leija
TYPE:	Data Request	DEPT:	Regulatory Affairs/ET
REQUEST NO.:	Staff – 161	TELEPHONE:	(509) 495-2098
		EMAIL:	Jennifer.smith@avistacorp.com

**REQUEST:**

- Regarding Exhibit 203, page 27, table 13 and work paper “3) CAP19-TTP 2019 Forecasted.xlsx”,
- a. Regarding table 13, please identify the ER project(s) associated with “Enterprise Data Science”.
  - b. Regarding the work paper “3) CAP19-TTP 2019 Forecasted.xlsx”, please explain why the system wide amounts being allocated in the rate case are significantly less than the 2019 amounts shown in table 13 for the following ER project,
    - i. # 5156 Digital Grid Network Expansion
  - c. Regarding the work paper “3) CAP19-TTP 2019 Forecasted.xlsx”, please explain why the system wide amounts being allocated in the rate case significantly exceed the 2019 amounts shown in table 13 for the following ER projects,
    - i. # 5018 Energy Delivery Op Efficiency & Shared Services
    - ii. # 5019 Energy Resources Modernization & Op Efficiency
    - iii. # 5026 ET Modernization & Op Efficiency – Technology
  - d. Regarding ER # 5020 Enterprise & Control Network Infrastructure,
    - i. Please provide an outline showing the technologies listed on Exhibit 503, page 20 as they relate to the bulleted assets listed on Exhibit 504, page 241 (page 240 of the pdf exhibit).
  - e. Regarding ER # 5026 ET Modernization & Op Efficiency - Technology Enterprise & Control Network Infrastructure,
    - i. Please provide an outline showing the Key 2019 projects listed on Exhibit 503, page 20 as they relate to the 2019 projects listed in the table on Exhibit 504, page 250 (page 249 of the pdf exhibit).
  - f. Regarding ER # 5030 Land Mobile Radio & Real Time Comm Systems,
    - i. Please provide an outline showing the Key 2019 projects listed on Exhibit 503, page 21 as they relate to the bulleted technology systems listed on Exhibit 504, page 267 (page 266 of the pdf exhibit).
    - ii. Please provide the dollar value of 2019 work planned for Company facilities physically located in Oregon.

**RESPONSE:**

- a. This information is not available, as noted in the Companies response to Staff\_DR\_140, Forecasted transfers-to-plant are only available at an ER level, specific projects are not forecasted. The “Enterprise Data Science” costs included in table 13 are for ER 5038 - “Enterprise Data Science”.
- b. Please see the Company’s response to Staff\_DR\_156, part b.
- c. Please see the Company’s response to Staff\_DR\_156, part b.

**Regarding ER # 5020 Enterprise & Control Network Infrastructure,**

- i. Please see Staff\_DR\_161, Attachment A, for correct business case. The incorrect business case was included at Exhibit 504, page 241
- e. Regarding ER # 5026 ET Modernization & Op Efficiency - Technology Enterprise & Control Network Infrastructure,
- i. Please see the table below for a list of the the Key 2019 projects listed on Exhibit 503, page 20 as they relate to the 2019 projects listed in the table on Exhibit 504, page 250 (page 249 of the pdf exhibit).

Project	Transfer To Plant (TTP) Date	IT Incident & Asset Management	Non-Production Environment & Data Management	ET Portfolio Management	Application Lifecycle Management Tools	Planned
Enterprise Content Management (ECM) Enhancements 2018 - 09906312	1/28/2019				X	\$ 284,293
Action Data Connect Upgrade v11 - 09906349	4/30/2019				X	\$ 346,402
Enterprise Content Management: Taxonomy - 09906362	4/30/2019		X			\$ 223,718
Data and Analytics Platform - Foundations - 09906472	5/29/2019		X			\$ 475,721
Cognos Upgrade - 09906511	6/28/2019		X			\$ 47,868
Globalscape Upgrade - 09906495	12/2/2019				X	\$ 36,724
Team Foundation Server (TFS) Enhancements - 09906254	12/13/2019			X	X	\$ 32,326
Cognos BI / ETL Expansion 2019 - 09906460	12/13/2019		X			\$ 84,139
Articulate 360 Upgrades 2019 - 09906456	12/14/2019				X	\$ 11,243
Adobe Flash Upgrades 2019 - 09906452	12/15/2019				X	\$ 12,703
Adobe Reader Upgrades 2019 - 09906451	12/15/2019				X	\$ 8,726
Tableau Creator Upgrade 2019 - 09906479	12/15/2019		X			\$ 9,764
TFS upgrade - 09906491	12/15/2019				X	\$ 78,279
Clarity Application Upgrade 2019	9/15/2019			X		\$ 195,657
BizTalk 2019 Upgrade	9/16/2019		X			\$ 223,749
Oracle Database Upgrade	12/31/2019				X	\$ 80,635

f. Regarding ER # 5030 Land Mobile Radio & Real Time Comm Systems,

- i. Please see the table below for a list of the the Key 2019 projects listed on Exhibit 503, page 21 as they relate to the bulleted technology systems listed on Exhibit 504, page 267 (page 266 of the pdf exhibit).

Project	Transfer To Plant (TTP) Date	LMR	RTCCS	Planned
Mobile RF Repeater Expansion	6/1/2019	X		\$40,000
Coverage Enhancements – Mt Idaho	5/1/2019	X		\$1,417,359
Coverage Enhancements – Stranger Mountain	7/1/2019	X		\$1,007,131
Mobile Radio Deployments Fleet (Blanket)	Monthly	X		\$321,954
Node (Firmware Upgrade and Enhancements)	6/1/2019	X		\$20,000
Distributed Radio Console System (NCS) Refresh	12/1/2019	X		\$30,000
Real Time Control Radio System Refresh			X	\$150,000
Coverage Enhancement - Site 3	12/1/2020	X		\$150,000
Coverage Enhancement - Site 4	12/1/2020	X		\$150,000

- ii. Avista's Land Mobile Radio system functions as a converged communication network that provides benefit to all users of the system, including our field staff serving our Oregon customers. The communication it facilitates is critical to the safety of field personnel, dispatch groups, and operators of Avista's gas and electric energy systems across the entire service territory. In 2019, total estimated dollar value for Company facilities physically located in Oregon is expected to be \$18,500.



Docket UG 366

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	04/23/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jeff Webb
TYPE:	Data Request	DEPT:	Gas Engineering
REQUEST NO.:	Staff – 162	TELEPHONE:	(509) 495-4424
		EMAIL:	Jeff.webb@avistacorp.com

**REQUEST:**

Regarding Exhibit 203, page 32, table 17 and work paper “3) CAP19-TTP 2019 Forecasted.xlsx”,

- a. Regarding the ER project # 3001 Replace Deteriorating Gas System
  - i. Please provide a list of specific projects in Oregon anticipated to be completed and placed into service during 2019.
  - ii. Please indicate whether any of the anticipated projects increase capacity.
  - iii. Please explain why the Company is using an average allocation factor of 30.224% to derive the 2019 plant additions when the business case contemplates a list of specific projects (Exhibit 504/pp. 5-6 printed, pp 4-5 pdf).
- b. Regarding the ER project # 3002 Regulator Reliable – Blanket
  - i. Please provide a list of specific projects in Oregon anticipated to be completed and placed into service during 2019.
  - ii. Please indicate whether any of the anticipated projects increase capacity.
  - iii. Please explain how the gas engineering, Klamath, La Grande, and Medford costs comprising the total ER project funding were determined.
  - iv. Please provide the master list of Regulator Stations and industrial meter sets with reported deficiencies referenced in Exhibit 504 page 8 printed, page 7 pdf. The response may be limited to those located in Oregon.
  - v. Please explain why the 2019 funding included in the rate case exceeds the preferred solution identified in the business case Exhibit 504 page 9 printed, page 8 pdf.
- c. Regarding ER #3054 Gas ERT Replacement Program and the statement “Due to the "pre-capitalization process", the cost of the ERT will go against ER1053 (Gas ERT Minor Blanket), not this business case” (Exhibit 504, page 14 printed, page 13 pdf),
  - i. Please explain what, specifically, is being purchased with the funding for ER #3054.

**RESPONSE:**

- a. Regarding the ER project # 3001 Replace Deteriorating Gas System
  - i. A list of specific projects in Oregon anticipated to be completed and placed into service in 2019:

District	Site
Medford	DPR - Will Dodge Alley PH 1(Pioneer to 1st), Ashland
Medford	DPR - Will Dodge Alley PH 2 (1st to 2nd), Ashland
Medford	DPR - Will Dodge Alley, Ph. 3 (2nd to 3rd), Ashland
Roseburg	DPR - Flint Alley 4" Replacement Ph 1, Roseburg, OR

Roseburg	DPR - Flint Alley 4" Replacement Ph 2, Roseburg, OR
Roseburg	DPR - Flint Alley 4" Replacement Ph 3, Roseburg, OR
La Grande	DPR - Cathodic Area #8 Replace, Ph 3, La Grande OR
Klamath Falls	DPR - Mills Addition, Ph5, K Falls OR
Klamath Falls	DPR - Mills Addition, Ph6, K Falls OR

- ii. Each of these projects is planned as a size-to-size replacement, as there are capacity concern problems related to deteriorating pipe that exist in these areas, there will be no increase in capacity by completing these.
- iii. The 2019 list of specific projects included in the business case (Exhibit 504/pp. 5-6 printed, pp 4-5 pdf), are developed by Gas Engineering, by budgeting to the ER level and prioritizing by district the natural gas distribution system that have been evaluated as having an elevated risk of failure or which are showing signs of corrosion and deterioration. This prioritization reduces the risk (DIMP score) for each district in the most efficient manner possible. The amount of capital investment that can be performed under ER 3001 is capacity constrained in terms of the available work crews, so historical investment is representative of the work that can be expected to be completed in the next budget year.

Also note, as discussed in the Companies response to Staff DR 140, the forecasted transfers-to-plant included in the rate case are not forecasted at the project number level, forecasted transfers-to-plant prepared at the ER and BI level, which is allocated using the GD.AA allocation.

b. Regarding the ER project # 3002 Regulator Reliable – Blanket

- i. A list of specific projects in Oregon anticipated to be completed and placed into service during 2019 are as follows:

Station No.	Project
08c01	Grande Ronde Hospital MSA, La Grande
0801	Cove Ave, La Grande
27p13	Kingsley Field GS, Klamath Falls

- ii. Each of these replacement stations listed above will be designed and built with the capacity to meet the existing system demands plus an appropriate amount of additional capacity to address anticipated growth in the future.
- iii. In order to determine the project costs comprising the total ER project funding, Gas engineering, creates a budgetary estimate based on historical projects of similar scope and scale. As actual costs are realized throughout the year, the remaining projects are managed to maintain the approved ER budget.
- iv. Please see Staff\_DR\_162, Attachment A, for the master list of Regulator Stations and industrial meter sets (in Oregon) with reported deficiencies referenced in Exhibit 504 page 8 printed, page 7 pdf.

The Staff 162, Attachment A is a comprehensive list of all regulator stations and industrial meter sets with known deficiencies. Currently, these sites are reviewed by

annually SME's to ensure the Priority Level is appropriate. It is not uncommon for a site to remain on this list for many years, especially if the shortcomings are not significant. Sites with higher risk valuations are remediated ahead of low risk sites.

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In 2019, a formal assessment of all regulator stations and industrial meter sets will be started. The assessment will score each site based on a wide selection of categories. The plan is to assess each site the next time regularly scheduled maintenance is performed. Most sites will be assessed within one year, but the single service farm taps and some meter sets may take up to three years to complete as that timeframe aligns with their regular maintenance schedule. This assessment will result in a health index for each site that will be used in place of the current Priority Level assignments

- i. The numbers included in the rate case are transfers-to-plant, while the numbers in the business cases are expected spend. Please also see the Company's response to Staff DR 156, part b., which describes the difference between spend and forecasted transfers-to-plant.
- c. ER 3054 (Gas ERT Replacement Program) funds everything related to the program except for the Gas ERT itself. These items include the contracted labor to change out and dispose of the old ERT's, the internal labor to manage the contractors and the program, the small parts (screws) required to do the work, and any paperwork required to be printed as work guides for the contractor.

Docket UG 366

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	04/25/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Smith/Leija
TYPE:	Data Request	DEPT:	Regulatory Affairs/ET
REQUEST NO.:	Staff – 163	TELEPHONE:	(509) 495-2098
		EMAIL:	Jennifer.smith@avistacorp.com

**REQUEST:**

Regarding Exhibit 203, page 32, table 18 and work paper “3) CAP19-TTP 2019 Forecasted.xlsx”,

- a. Please explain where the costs of ER project # 5005 Information Technology Refresh Program are included in Exhibit 203.
- b. Please explain where the costs of ER project # 5121 Microwave Replacement with Fiber are included in Exhibit 203.
- c. Referencing UG 325, Avista/1400, Machado/3,
  - i. Please explain why costs of ER project # 5121 Microwave Replacement with Fiber are included in the UG 367 rate case.
  - ii. Please provide journal entries and account references showing the UG 325 adjustment has been permanently removed from Oregon rate base.
- d. Regarding table 18 referenced above, please provide a narrative explanation identifying how the projected expenditures for each business case listed specifically benefit Oregon rate payers.
- e. Regarding the work paper “3) CAP19-TTP 2019 Forecasted.xlsx”, please explain why the system wide amounts being allocated in the rate case significantly exceed the 2019 amounts shown in table 18 for the following ER projects,
  - i. # 5005 Information Technology Refresh Program
  - ii. # 5016 Endpoint Compute and Productivity Systems
  - iii. # 5017 Energy Delivery Modernization
  - iv. # 5022 Enterprise Communication Systems
  - v. # 5155 Data Center Compute and Storage Systems
- f. Regarding ER project # 5005 Information Technology Refresh Program,
  - i. Please provide a narrative explanation identifying how the projected expenditures for this business case specifically benefit Oregon rate payers.
  - ii. Please explain the nature of work in the following “BI\_NAME”s and why the work is considered to be “mandated”.
    1. Business Application Refresh/Update
    2. Communications Systems Refresh
    3. Distributed Systems Refresh
    4. Environmental Systems Refresh
    5. Network Systems Refresh
  - iii. Please explain why the 2018 investment is approximately double the planned investment for 2019.
- g. Regarding the statement “The replacement of assets based on condition is essentially the practice of removing them from service and replacing them at the end of their useful life” (Exhibit 203, page 28). Please provide the approximate original cost and net book value of the plant being replaced by the planned 2019 investments shown in table 18 as well as the higher 2019 investment levels included in the rate case filing.

- a. The project costs for ER 5005 Information Technology Refresh Program have been included throughout several tables in Exhibit 203 under new ER names. ER project 5005 Information Technology Refresh (TR) Program was put in place to provide for replacement of existing technology in alignment with the manufacturer product roadmaps for application and technology lifecycles. In 2017 the TR Program was divided into various separate business cases to provide more transparency, line of sight, and investment driver to each technology investment. This meant that the TR Program would sunset in 2018 and beyond, thereby requesting a zero allocation during the 5-year planning cycle. Therefore, all costs for ER project 5005 Technology Refresh Program are distributed across 16 new business cases, these business cases have been listed below along with their locations in the tables in Exhibit 203:
  - ER 5016 - Endpoint Compute and Productivity Systems – Table 18
  - ER 5022 - Enterprise Communication Systems – Table 18
  - ER 5020 - Enterprise & Control Network Infrastructure – Table 13
  - ER 5155 - Data Center Compute and Storage Systems – Table 18
  - ER 5025 - Environmental Control & Monitoring Systems – Table 18
  - ER 5151 - Customer Facing Technology – Table 3
  - ER 5017 - Energy Delivery Modernization – Table 18
  - ER 5018 - Energy Delivery Operational Efficiency & Shared Services – Table 13
  - ER 5019 - Energy Resources Modernization & Operational Efficiency – Table 13
  - ER 5026 - ET Modernization & Operational Efficiency - Technology – Table 13
  - ER 5028 - Financial & Accounting Technology – Table 13
  - ER 5029 - Human Resources Technology – Table 13
  - ER 5038 - Enterprise Information Management & Analytics – Table 13
  - ER 5156 - Digital Grid Network Expansion – Table 13
  - ER 5030 - Land Mobile Radio & Real Time Communication Systems – Table 13
  - ER 5036 - Facilities Driven Technology Improvements – Table 13
- b. There are no costs related to ER project 5121 Microwave Replacement with Fiber included in Exhibit 203.
- c. Referencing UG 325, Avista/1400, Machado/3,
  - i. The cost of ER project 5121 were inadvertently included in this filing. Removing the 2019 forecasted transfers-to-plant related to ER 5121, decreases the revenue requirement by approximately \$5,000.
  - ii. There are no journal entries and account references showing the UG 325 adjustment has been permanently removed from Oregon rate base, as stated in Avista/1400, Machado/3, “The Company agrees with Mr. Kaufman<sup>1</sup> that the \$122,000 adjustment to Oregon plant should be excluded from the calculation of the revenue requirement in this case.” [emphasis added]
- d. Please see the table below for a full listing of the ERs included in Table 18 of Exhibit 203. Also, please note, that all of the tables included in Exhibit 203 are on a system basis, including all service territories and both electric and natural gas services, unless otherwise stated. There

<sup>1</sup> Staff/700, Kaufman/Page 25, lines 8-12.

are two ERs (ER 4201, 4202) included in table 18 that do not benefit Oregon customers as they are related to projects, and therefore no costs will be allocated for these ERs.

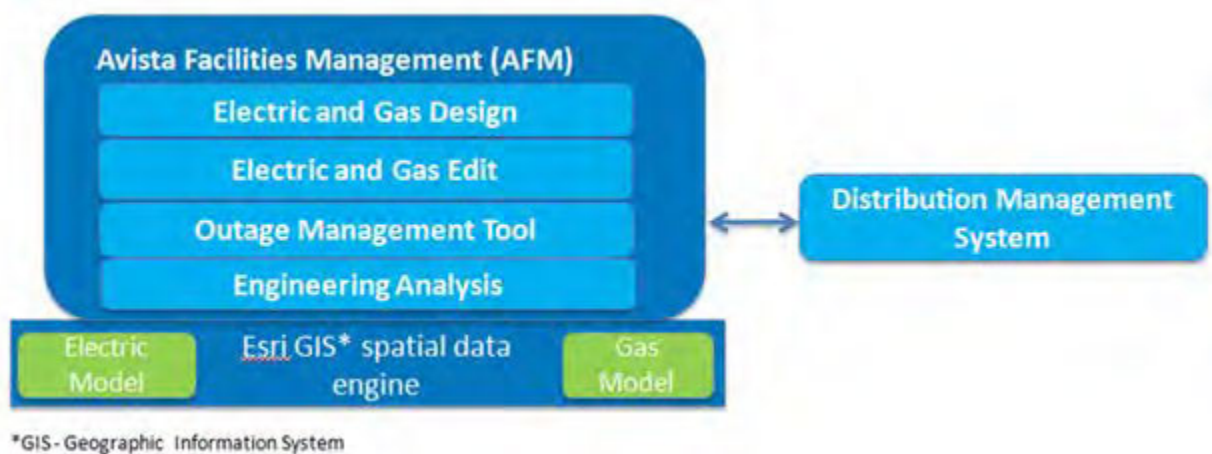
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ER Number	ER Title	Exhibit 203 – Table 3 System Basis (000's)
5147	Project Atlas	\$ 1,800
4201	Cabinet Gorge Unit 3 Protection & Control Upgrade	\$ 2,286
4202	Cabinet Gorge Unit 4 Protection & Control Upgrade	\$ 901
5155	Data Center Compute and Storage Systems	\$ 1,692
5016	Endpoint Compute and Productivity Systems	\$ 4,480
5017	Energy Delivery Modernization	\$ 1,225
5022	Enterprise Communication Systems	\$ 2,020
5025	Environmental Control & Monitoring Systems	\$ 900
5027	Fiber Network Lease Service Replacement	\$ 900
<b>Total</b>		\$ 16,204

### ER 5147: Project Atlas

Avista Facility Management (AFM) is the legacy custom-coded system that the utility uses to manage the location and current operating state of its electric and natural gas assets (e.g. pipes, poles and wires).

Avista's AFM system has been used for nearly two decades, reached technology obsolescence, and in some components exceeded its useful life. Additionally, the existing system is custom built and requires continual maintenance and support by internal staff whose skillset is becoming scarce, as the fundamental code and architecture is complex and outdated. Certain AFM applications, such as electric and natural gas design and edit, do not have the full complement of desired functionality due to the outdated architecture. For example, when a new configuration request is surfaced, the change cannot always be implemented, as the custom code and architecture will not allow it. In addition, Avista uses a significant amount of paper maps and manual processes in the field that result in inefficient work practices, delays in customer response times, and duplicative efforts that can result in potential errors.



ESRI GIS serves as the foundational data structure on which AFM applications are built or rely on. AFM is the system of record for spatial electric and natural gas facility data and

provides the connectivity model to support the AFM applications. The following is a brief description of AFM tools.

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- Electric and natural gas Design tools are applications for the design of electric and natural gas facilities.
- Electric and natural gas Edit are tools inherent in the system used for data edits prior to committing final data changes and additions.
- Outage Management Tool is an in-house developed application that supports outage analysis and management.
- Engineering Analysis is a commercial tool used for engineering analysis modeling.
- Distribution Management System is a commercial application used to monitor and control the distribution grid. It relies on the GIS data to determine the current operating state.

### **ER 5155: Data Center Compute and Storage Systems**

This business case represents projects that are driven by performance and capacity of the following technologies: data center compute technology, which includes both on premise servers and cloud services; remote office compute and storage; application systems to manage compute and storage technology, server operating systems (OS); data storage systems; data center racks and power distribution units (PDU); and backup and recovery systems.

Projects addressing the work to replace and update data center compute and storage systems in 2019 are as follows: Windows 2008 Operating System Replacement; Linux RH6 Operating System Replacement; Headquarter Data Center Improvements; Data Storage System Replacement; Headquarter Compute Replacement, which is a server technology replacement project in the main data center; San Jose Compute Replacement, which is a server technology replacement project in the San Jose data center location; Physical Server Replacement; Active Directory System; and Remote Office Compute and Storage Refreshes.

### **ER 5016: Endpoint Compute and Product**

Endpoint Compute and Productivity Systems include end-user hardware and software assets that ensure access to and interface with all corporate applications required for employees and contractors to perform their jobs in a safe, reliable and efficient manner. Hardware that falls under this business case are: personal computers, virtualized app deployments, tablets, printing, scanning, monitors, touch, global positioning systems, cellular modems, scales, uninterruptable power supplies (UPS) and peripherals used in all areas of the company from corporate office users, Customer Service, overseas application development, remote office and mobile field workers.

For example, Oregon customers benefit from Avista meeting safety requirements through our natural gas compliance programs that include Leak Survey and Atmospheric Corrosion. In this year's Leak Survey, field staff will be provided with lighter weight iPad tablets equipped with a new collection software that has an ease of use and support for efficient collection of data directly into our system of record to meet compliance requirements. The Leak Survey application assists leak survey inspectors in the field by providing electronic maps that includes the locations of the statistical sample of locations to be surveyed, as well as the ability to electronically report the results of their survey work. The ability to electronically record work as it is completed in the field is another example

The following projects in 2019 update or replace end of life or obsolete assets across the company: The GIS Gas Leak Survey Computer Systems replacement, Microsoft Office System Replacement, Drafting Printers refresh, Citrix Virtual PC & Application System upgrade, Windows 7 Operating System Replacement, Field Workforce Mobility System.

#### **ER 5017: Energy Delivery Modernization**

This business case supports the ability to refresh technologies that have been enabled to meet business requirements throughout the Energy Delivery business area including: Gas Engineering and Operations, Electric Engineering and Operations, Asset Management and Supply Chain, Facilities, Fleet Operations and Metering. The major applications in the Energy Delivery Program portfolio include: Geospatial platform environment – ArcGIS solutions (Esri), Enterprise Asset Management System – Maximo Solutions (IBM); Time Series Operational Data – Plant Intelligence (PI) Solutions (OSIsoft); Mobile Workforce Management – Mobile Dispatch solutions (ABB); Fleet Asset and Work Order Management – FASuite solutions (Asset Works); Crew Planning and Scheduling – Crew Manager Solutions (Arcos); System Operations Outage Management – CROW (Equinox); Transmission Planning – PowerWorld solutions (PowerWorld); Metering solutions which include OpenWay, OpenWay Riva, MV90, Field Collection System (FCS), Fixed Network, and TWACS (two-way automatic communication system); Flight Tracker, and Global Mapper.

Key projects for 2019 in the Energy Delivery Modernization business case that address upgrades of the major applications are the Maximo Application Upgrade, PI Upgrade, ESRI Upgrade ArcGIS v10.6x, Global Mapper Upgrades and Service Suite v9.7x upgrade. This work enables Avista to maintain system maintenance and support which includes security patching, bug fixes, version upgrades, interoperability, and compatibility with other technologies thereby ensuring application functionality and reliability.

#### **ER 5022: Enterprise Communication Systems**

This business case enables the Company to manage technology replacement as well as to address asset growth driven by business need for enterprise communication systems such as: instant messaging systems, contact center automatic call distribution system, contact center scheduling and QA systems, customer interactive voice response (IVR), voice recording, electronic mail and calendar, voicemail, telephone, teleconferencing, video conferencing, conference room technology, media walls, enhanced 911 emergency services, electronic fax, paging and application systems to manage enterprise communication technology.

Projects within this business case that address enterprise communication systems in 2019 are Skype Communication System upgrade; Electronic Mail System upgrade; Session Management System (SMS), which is an upgrade to the current data communication infrastructure to utilize more of the Company's IP network which will improve connectivity; Customer Service application upgrade projects such as Verint Call Center Application Refresh, Virtual Hold System, and Interactive Voice Response Platform.

#### **ER 5025: Environmental Control & Monitoring Systems– 2019: \$25,243**

The Environmental Control and Monitoring systems ensure reliable operation of Telecom facilities by managing the performance and capacity of assets that support safety, control,



customer facing and back office automated business processes. Assets require specific controlled environments to prevent physical damage, such as temperature, humidity, and power supply voltages. Environmental Control and Monitoring systems monitor and control these environmental parameters and alert operational personnel when they fall outside of optimal conditions. The alarms allow operational personnel to respond to issues that may cause damage to other assets well in advance of any failure resulting in loss of business automation processes. This business case represents projects that are driven by performance and capacity related issues to the following assets in Telecom facilities: emergency generation systems; DC power supply plants; fire protection systems; HVAC systems; Remote Terminal Unit (RTU) technologies; microwave towers; UPS systems support; and applications systems used to monitor and manage the environment.

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Work that addresses Environmental Control and Monitoring Systems will take place within the following projects for 2019 at various sites: Generator Monitoring, which will put monitoring systems on emergency generators; DC Plant Monitoring, Telecom Site HVAC Systems Refresh; Emergency Generator Systems; and AC Power Systems. In 2019, this business case will be expanding HVAC systems and refreshing an Uninterruptible Power Systems (UPS) in 4 Oregon locations.

#### **ER 5027: Fiber Network Lease Service Replacement**

The Company utilizes leased fiber optic cables to transport primarily Emergency and Control data. The current contracts for leased fiber network services is due to expire in 2025. Transitioning the Company's Emergency and Control network data from leased network services to a private network infrastructure aligns with the long term network strategy and will reduce both risk and Operate and Maintain (O&M) costs to the Company. The project representing this work commenced in 2018 due to the anticipated complexity associated with rights of ways, permitting, construction, and coordination with other parties (city/county planning departments) to take advantage of complementary projects.

- e. Please see the Company's response to Staff DR 156, part b.
- f. Regarding ER project # 5005 Information Technology Refresh Program,
  - i. ER 5005: Technology Refresh to Sustain Business Process – 2019: \$316,225  
The Technology Refresh to Sustain Business Processes program is in place to provide for technology refresh of existing technology in alignment with the roadmaps for application and technology lifecycles. Aging technology is the driving factor behind this project. As technology ages, it presents a risk to Avista in the form of increased failure rate, inefficient work practice, and/or employee/public safety incident due to system failures.  
  
The Technology Refresh program provides benefits to all customers, including those in Oregon, by providing a stable and reliable application and computing platform to allow for the safe and reliable operation of our natural gas infrastructures. This program is a collection of sub-programs, which are described individually below.
  - ii. These investments are not considered mandated, as provided in "3) CAP19-TTP 2019 Forecasted.xlsx", these investments have been included in the Asset Condition, plant investment driver, please also see response to part a. above. Please see narratives below for explanations of the nature of work in the following "BI\_NAME"s:

#### Distributed Systems

Docket UG 308  
This program addresses the replacement of distributed technology beyond the planned life cycle, such as desktop computers, mobile computers, printers, faxes, scanners, and multi-purpose devices. It also includes upgrades to operating systems, email systems, and standard personal productivity applications. It includes such devices as desktop computers for Customer Service Representatives, rugged mobile computers used by field personnel who respond to service calls, and software such as MS Office and other productivity software applications. During this period, the program is replacing its Endpoint Configuration Management System, which has reached end of life. The System Center Configuration Manager (SCCM) is a tool that provides remote control, patch management, software distribution, operating system deployment, network access protection and hardware and software inventory. SCCM requires complex technology architecture and advanced configuration to manage thousands of computers. Additionally, existing rugged mobile computers have also reached end of life and available parts, maintenance and support, thus requiring a full replacement of all rugged mobile computers and their truck mounts, docking stations and cabling in all existing fleet vehicles.

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#### Communication Systems

This program addresses the replacement of communication technology beyond the planned life cycle such as mobile radios, cell phones, desktop phones and supporting systems, communication cable, and fiber. It includes PBX phone systems and mobile radios used by field personnel. During this period, Avista's Enterprise Call Recording System must be replaced, to meet Federal regulatory compliance requirements for a vertically integrated utility, as the current licenses and recorders are at end of life. The system supports Credit Dispatch, Distribution Dispatch, Power Supply, Gas Supply, System Operations, Generation Control Center, Claims and the Technology Service Center.

#### Network Systems

This program addresses the replacement of network equipment beyond the planned life cycle, such as routers and switches. It includes networks for moving data between offices, from field devices back to offices and supports data transport for SCADA and other operation systems. Avista leverages various network transports (Campus Network, Data Center, Local Area Network, Wide Area Network, and Field Area Network) in its architecture to maximize efficiency, reliability and resiliency. Network equipment replacement aligns with Avista's Enterprise Network Communications Strategy, which outlines the need to meet various use cases across our service territory utility infrastructure, business, operations, and services. During this period, Avista will replace network equipment at the Medford, Klamath Falls, and Roseburg offices.

#### Central Systems

This program addresses the replacement of data center servers and storage equipment beyond the planned life cycle. It includes data processing and storage for systems, such as outage management and construction design. Specifically, during this period, a major upgrade was conducted on the Windows Server Operating System, as updates and patches are no longer supported by the vendor, to protect and maintain Avista's data center infrastructure. Additionally, a portion of data center storage equipment was replaced in accordance with life cycle planning.

#### Environmental Systems

This program addresses the replacement of systems that support multiple other systems. The program covers heating and cooling systems and back-up generators, and uninterruptable power supply systems that are beyond the planned life cycle. It includes back-up power supply systems in offices to assure that the systems will function during power outages.

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#### Business Applications

This program addresses the upgrading of software that has reached the end of support for the given version. It includes upgrades to systems such as Outage Management System (OMS), Customer Care and Billing (CC&B), Maximo, Mobile Work Management (MWM) system, energy trading settlement system and financial and operations systems. Regular upgrades are required as part of the software life cycle and are required for vendor supplied maintenance and support, including patches, bug fixes, or interim releases.

- iii. Please explain why the 2018 investment is approximately double the planned investment for 2019 ER project # 5005 Information Technology Refresh (TR) Program was put in place to provide for replacement of existing technology in alignment with the manufacturer product roadmaps for application and technology lifecycles. In 2017, the TR Program was be divided into various separate business cases to provide more transparency, line of sight, and investment driver to each technology investment. This meant that the TR Program would sunset in 2018 and beyond, thereby requesting a zero allocation during the 5-year planning cycle.

In 2018, it was determined that any existing investment nested in the TR Program must remain in it to provide retroactive consistency in administrative and financial reporting. Therefore, all in-flight investments in the sunseting TR Program will require funding to allow them to complete according to plan.

In 2018, the TR Program was adjusted to align with the approved budget allocations from the new technology business. Planned investment for 2019, under this business case was significantly less, as the intent was to fund in-flight projects being completed to sunset the TR Program.

Please see Staff\_DR\_163, Attachment A, for a list of the changes were requested to align budget allocations with approved investments, resulting in a net-zero change across the new and old technology business cases.

- g. ERs 4201, 4202 included in table 18 do not benefit Oregon customers as they are electric projects, and therefore no costs have been included in the rate case, therefore the original cost and net book value of the plant being replaced has not been provided for these.

The ERs included in table 18, are enterprise technology assets. The Company uses mass asset accounting with group depreciation for tracking of all mass distribution assets for enterprise technologies which have a 5 year life. As such, the Company does not have the original cost or book value of specific assets.

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	04/29/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Rupert/Miller
TYPE:	Data Request	DEPT:	Facilities
REQUEST NO.:	Staff – 164	TELEPHONE:	(509) 495-2235
		EMAIL:	Vance.Ruppert@avistacorp.com

**REQUEST:**

Regarding Exhibit 203, page 33, tables 19-20 and work paper “3) CAP19-TTP 2019 Forecasted.xlsx”,

- a. Regarding the work paper “3) CAP19-TTP 2019 Forecasted.xlsx”, please explain why the system wide amounts being allocated in the rate case significantly exceed the 2019 amounts shown in table 20 for the following ER project,
  - i. # 7000 Transportation Equip
- b. Regarding ER # 7000 Transportation Equip,
  - i. Please provide the amount transferred to plant for each of the last 5 years showing amounts charged 100% to Oregon, amounts allocated using the CD.AA allocation factor, and amounts allocated using GD.AA allocation factor.
  - ii. Please provide the Utilimarc Replacement Reports for 2017, 2018, and 2019
  - iii. Please provide any other fleet management reports prepared by outside vendors in 2017, 2018, or 2019.
- c. Please provide the dollar values and specific location of individual assets included system wide transfers to plant for ER 7001 Structures & Improv for 2018 and planned transfers to plant in 2019.
- d. Regarding ER #7132 Dollar Rd Service Center Addition and Remodel,
  - i. Please provide floor plan diagram of the facility highlighting areas that are being added or remodeled using ER #7132 funding.
  - ii. Please provide floor plan diagram of the facility highlighting areas that house functions materially benefitting Oregon customers, a list of those functions, and the associated square footage.
  - iii. Please provide a list of FTE assigned to the service center, position titles, and percentage of time spent serving Oregon customers.
  - iv. Please explain why the system wide amount being allocated in the rate case significantly exceeds the 2019 amount shown in table 19.
  - v. Please provide a narrative explanation discussing why it is appropriate to allocate the costs of this project to Oregon using the GD.AA allocation factor of 30.224%

**RESPONSE:**

- a. Please see the Company’s response to Staff DR 156, part b.
- b. Regarding ER # 7000 Transportation Equip,
  - i. The table below shows the amount transferred to plant for each of the last 5 years showing amounts charged 100% to Oregon, amounts allocated using the CD.AA allocation factor, and amounts allocated using GD.AA allocation factor.

<del>Asset</del> Asset	<del>Jurisd</del> Jurisdiction	2013	2014	2015	2016	2017	2018
CD	AA		3,225	3,446	19		15,904
GD	AA						14,760
GD	OR	530,175	0	879,782	752,713	158,526	348,953

- ii. Please see Staff\_DR\_160, A for the Utilimarc Replacement Reports for 2017 and 2018. Utilimarc has not completed the VRM analysis for 2019 from the 2018 data set.
- iii. The Company did not retain any services from outside vendors for fleet work, therefore there are no other fleet management reports available.
- c. Please see Staff DR 164, Attachment B for the specific location of individual assets included system wide transfers to plant for ER 7001 Structures & Improv for 2018 and 2019.
- d. Regarding ER #7132 Dollar Rd Service Center Addition and Remodel,
  - i. Please see Staff\_DR\_164, Attachment C for the floor plan diagram of the facility highlighting areas that are being added or remodeled using ER #7132 funding.
  - ii. Please see Staff\_DR\_164, Attachment D, for the floor plan diagram of the facility highlighting areas that house functions materially benefitting Oregon customers, a list of those functions, and the associated square footage.
  - iii. Please see Staff\_DR\_164, Attachment E for a list of the employees who work at the service center, along with their position, titles, and the allocation of hours for time spent serving Oregon customers.
  - iv. Please see the Company's response to Staff 156, part b.
  - v. As discussed in testimony the Dollar Road Service Center serves as Avista's main Gas Operations center, including Oregon Gas Operations. GD.AA 30.224% allocates all gas costs among all service and jurisdictions, using the allocation factors discussed in Staff\_DR\_154. The Dollar Road facility will include the warehouse, meter shop, operations, pressure controlman and administrative functions. The gas meter shop receives approximately 85 percent of existing meters pulled from Oregon customers in order to perform mandated accuracy tests and recalibration. The warehouse provides gas construction materials, supplies and tools to the La Grande Service Center, and as needed to Medford. The tool crib repairs tools sent from Oregon several times a year, focusing on specialized equipment with complex or unique repairs. Loan replacements are provided from the Spokane warehouse. Administratively, the Dollar Road Service center serves as a central location for events and activities including ad hoc meetings related to gas metering and construction services work standards. Staff from Spokane also assist in performing annual required OQ Qualifications for all gas personnel, include Oregon personnel. The separate fleet center at Dollar Road was constructed in 2013 and provides CNG certifications, inspections and rebuilds for all CNG fleet vehicles, including those housed in Oregon, along with vehicle in-service, maintenance and decommissioning for larger non-CNG vehicle classes. Administrative functions include third-party vendor coordination and Oregon/Washington pressure controlman meetings.

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	04/26/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Neil Thorson
TYPE:	Data Request	DEPT:	Operations Analytics
REQUEST NO.:	Staff – 165	TELEPHONE:	(509) 495-4776
		EMAIL:	Neil.thorson@avistacorp.com

**REQUEST:**

Regarding Exhibit 203, page 36, table 22 and work paper “3) CAP19-TTP 2019 Forecasted.xlsx”,

- a. Regarding the ER project # 3005 Gas Distribution Non-Revenue Blanket
  - i. Regarding the Company’s response to Staff Data Request 127, please explain why transfers to plant were over \$4 million annually in 2016-2018 and why the amount being included in the rate case for 2019 is significantly less.
  - ii. Please explain how the gas engineering, Klamath, La Grande, Medford, and Roseburg costs comprising the total ER project funding were determined.
  - iii. Please explain why there is \$8,468 included for Goldendale and whether this cost should be removed from the rate case.

**RESPONSE:**

- i. ER3005, Gas Distribution Non-Revenue Blanket is primarily a “reactive” program, as the funds distributed here are intended to cover those items discovered and repaired throughout the year. The primary categories are Customer Requested, Leak Replacement, Shallow Pipe, and all others. Given that this work is reactive, we generally use historical spend as one of the inputs. Considering that we have been proactive in addressing leaking and shallow pipe in previous years, our expected spend in these categories has been reduced. If during the course of the year, we discover that the budget allowance in this area is insufficient, we shall allocate additional funds to this initiative.
- ii. Since the costs in ER3005 are based on many factors that are difficult to predict, the allocations by area are determined based on historical ratios between the individual areas. For the Gas Engineering total, we used an allocation based on historical spending in Oregon of the Gas Engineering total.
- iii. The \$8,468 included for Goldendale should be removed from this case. Prior to 2004, Goldendale was managed with the OR properties due to it being closer to La Grande than other districts in WA. Avista grouped Goldendale in with the OR operations only from a logistical standpoint, and at no time were Goldendale costs charged to OR.

Removing the 2019 forecasted transfers-to-plant related to Golden, decreases the revenue requirement by approximately \$1,000.

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	04/26/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jeremiah Webster
TYPE:	Data Request	DEPT:	Financial Planning and Analysis
REQUEST NO.:	Staff – 166	TELEPHONE:	(509) 495-2764
		EMAIL:	Jeremiah.Webster@avistacorp.com

**REQUEST:**

Please provide lists of construction work in process (CWIP) by ER project # as of December 31, 2017, 2018, and anticipated CWIP amounts expected at the end of 2019.

**RESPONSE:**

Please see Staff\_DR\_166 Attachments A-C for CWIP as of December 31, 2017-2019. Please note as the 2019 forecasted CWIP is not available at a ER project level, as the forecast is only prepared at the ER and BI level.

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/07/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Smith/Leija/Robinson
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 175	TELEPHONE:	(509) 495-2098
		EMAIL:	Jennifer.smith@avistacorp.com

**REQUEST:**

Regarding the Company's response to Staff Data Request #138,

- a. Regarding the statement "Oregon's share of the Meter Data Management system that will replace the custom functionality that the Company added onto the Oracle's Customer Care and Billing (CC&B) system".
  - i. Please explain why this statement is in the future tense.
  - ii. Please confirm that all amounts allocated to Oregon for ER# 2586 AMI since October 1, 2017 are in service and presently being used to provide utility service to Oregon customers.
- b. Regarding Staff\_DR\_138, Attachment A.pdf, Figure 2: AMI System Architecture on pages 4-5 of the attachment,
  - i. Please provide the amounts allocated to Oregon since October 1, 2017 for each of the five projects listed.
  - ii. Please provide a narrative explanation of how each project benefits Oregon customers other than the Meter Data Management system.
- c. Regarding Staff\_DR\_138, Attachment A.pdf,
  - i. Please provide the complete cost analysis and the 2016 AMI Business Case referenced in the final paragraph on page 6 of the attachment.
  - ii. Regarding the \$937 thousand "Quantifiable Savings for Account Payable Implementation" shown on page 13 of the attachment,
    1. Please provide a narrative explanation of how these savings are flowing through to Oregon customers in this rate case, UG 366.
    2. If the savings have been redeployed for other purposes, please identify and provide a narrative explanation of how the redeployment benefits Oregon ratepayers.
  - iii. Regarding requested spend amount reflected in the business case for Company Aircraft Capital of \$3 million shown on page 15 of the attachment,
    1. Please provide a narrative explanation of why the system wide amount for 2018 is \$6.2 million (per Staff\_DR\_125, Attachment A.xlsx).
    2. Please provide the expected annual operation and maintenance costs of the aircraft for each year from 2019 through 2025.
    3. Please provide the estimated annual cost of the three alternative travel options listed on page 17 of the attachment (4.1 Airline, 4.2 Charter, and 4.3 Fractional) for each year from 2019 through 2025.

**RESPONSE:**

- a. Regarding the statement "Oregon's share of the Meter Data Management system that will replace the custom functionality that the Company added onto the Oracle's Customer Care and Billing (CC&B) system".



i. This statement was taken from the UG 325 reply testimony, which at the time, the MDM project was not yet in place, the use of future tense was in error. As, provided in UG-325 Second Compliance Filing dated October 18, 2017, and in compliance with Order No. 17-344, an Officer Attestation was provided stating the Meter Data Management project was placed in-service, used and useful, and providing service to Oregon customers as of October 15, 2017.

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ii. Please see response to part i. above.

b. Regarding Staff\_DR\_138, Attachment A.pdf, Figure 2: AMI System Architecture on pages 4-5 of the attachment:

i. The only project that has been allocated to Oregon since October 1, 2017 is the Meter Data Management system, as described above and as noted in the response to Staff DR 138. As provided in the response to Staff Staff\_DR\_124, Attachment A, part a., the amount of the MDM system allocated to Oregon since October 1, 2017, is \$3,014,840. The Head End System, Collection Infrastructure Meter Deployment and Data Analytics systems, have not been allocated to Oregon customers.

ii. As stated above, the only project that has been allocated to Oregon customers is the Meter Data Management system.

c. Regarding Staff\_DR\_138, Attachment A.pdf,

i. Please see Staff\_DR\_175, Attachment A for the 2016 AMI Business Case referenced in the final paragraph on page 6 of the attachment. The cost analysis begins on page 33, however as stated above, the only portion of the AMI Business Case that is allocated to Oregon customers is the MDM system, which is already in service and used and useful.

ii. Regarding the \$937 thousand "Quantifiable Savings for Account Payable Implementation" shown on page 13 of the attachment,

1. The savings identified under the Enterprise Content Management business case justification narrative were estimated savings based on several data collection methods, which included a survey of individuals that perform Accounts Payable activities, industry-wide data gathered by Concur (an industry expert in invoice processing), and results from a business process improvement initiative involving supply chain, legal and contract teams. Although not all the estimated savings have been realized, various capabilities have been, such as: early pay discounts; centralized documentation; ability to search for documents; and enforcement of document retention policies. Any savings that have been realized flow to all of Avista's customers through time spent on invoice processing. There is no clear method to calculate the savings flowing directly through to Oregon customers from each invoiced processed, as some billed activity supports facilities or services in multiple locations and/or all of our customers, such as software licenses, professional services for system upgrades, etc.

2. The benefits realized under this investment benefit Oregon ratepayers by increasing Avista employee productivity from a reduction in the time normally spent processing invoices or searching for paper invoices through file cabinets or a vault,

- iii. Regarding requested spend amount reflected in the business case for Company Aircraft Capital of \$3 million shown on page 15 of the attachment,
1. This investment is to purchase the 18-year old Cessna Citation VII aircraft that the Company has leased since 2000. In March 2018, the lease expired, which provided for an end-of-term purchase option. We were able to apply prior lease payments to the purchase of the plane so we paid out an additional \$2.4 million. The \$6.2 million reported is the total gross amount of the plane after adding accumulated depreciation (\$3.1 million) from the capital lease to the purchase of the plane in 2018. Also, an investment was made to update the avionics to comply with new FAA mandates at a cost of approximately \$700k (system), and self-funding the parts plan for the aircraft. The capital spending amount on the business case did not include \$3.1 million, as this was not cash paid in 2018. The purchase option saved approximately \$1.1 million in annual expenses. Approximately 50% of flights made each year directly support the Company's utility regulatory activities and the remainder supports travel to Avista's regional offices and other business requirements. A large portion of these destinations is not served by a commercial airline, or only with extended travel times.
  2. The 2019 Maintenance and Operating Budget for the aircraft is approximately \$1.0 million. This budgeted amount provides for approximately 200 flight hours in 2019. For the years 2020-2025, we anticipate future budgets will remain flat.
  3. Estimated annual costs for the three alternative travel options are as follows:

#### 4.1 Airline

The cost of airline travel is difficult to predict as it depends entirely on destination and timing of an individual trip, which in turn is driven by business activity at a moment in time. The company performs a "Cost Comparison" for each trip proposed. This analysis compares costs associated with airline travel versus costs associated with using the company airplane. Company policy states that the airplane may be used as an alternative to airline travel if it is the most cost effective method of business travel or the importance or timing of a meeting are critical and warrants its use. Each trip on the company airplane must be approved in writing by the Vice President in charge of the requesting business unit or higher company officer. Please also see the Company's response to Staff DR 192.

#### 4.2 Charter

No companies in the Spokane/Coeur d'Alene area offer aircraft for charter. Any such aircraft would have to come from outside the area, with the two closest cities being Seattle, WA and Boise, ID. Both cities have similar aircraft with similar rates. An eight passenger aircraft, from Boise for example, would cost approximately \$4,500 per flight hour. Given 200 flight hours budgeted for 2019, the annual total for the chartered aircraft alone would be approximately \$900,000. In addition to the cost of the aircraft, all companies charge by the hour for repositioning (bringing the aircraft from either Seattle or Boise to Spokane). With either city being approximately 45 minutes away, an additional expense of 1.5 hours round-trip for repositioning would be incurred as well. Avista's aircraft makes an average of 90 individual trips per year, for a total annual estimated repositioning cost of approximately \$608,000. Typically, over 50% of these individual trips are in support of utility commission or other state and federal government business. An additional \$1,000 per day is added for every night away from home. With 70

average nights away from home annually (not counting nights in Spokane for early departures or late arrivals that a charter company would require), the additional overnight accommodation and related expenses would result in approximately \$70,000 of additional expense. Thus, the total annual charter cost for 2019 would be approximately \$1.6 million. For the years 2020-2025, we anticipate future budgets will increase 3% annually.

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Fox/55

#### 4.3 Fractional

Currently, the most cost effective way to use a fractional provider (Net Jets) is to purchase time in 25-hour blocks. Each 25-hour block is currently priced at \$200,000 for a comparable aircraft; there are no additional repositioning fees. Given 200 flight hours budgeted for 2019, eight blocks of time would be required for a total annual cost of approximately \$1.6 million in 2019. For the years 2020-2025, we anticipate future budgets will increase 3% annually.

Docket UG 366

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	04/23/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jeff Webb
TYPE:	Data Request	DEPT:	Gas Engineering
REQUEST NO.:	Staff – 176	TELEPHONE:	(509) 495-4424
		EMAIL:	Jeff.webb@avistacorp.com

**REQUEST:**

Regarding the Company's response to Staff Data Request #139 and irrespective of the Company's position regarding the applicability of Commission Order 16-109,

- a. Please indicate whether any of the gas distribution projects listed in #139(a) increased capacity either in terms of pipe size or the Company's operational ability to deliver gas (e.g. looping, etc.).
  - i. For pipe size increases please provide the number of feet, the type and size being replaced, and the type and size installed for each project.

**RESPONSE:**

**ER 3000 – Gas Reinforce – Minor Blanket**

98605112 MyrtleCreek Reinforcement PH 2  
Increased capacity, pipe size  
Approximately 3,000' of 6" PE replaced 4" steel.

98605125 Myrtle Creek 6" IP PH 3  
Increased capacity, pipe size  
Approximately 900' of 6" PE replaced 4" steel.

**ER 3002– Regulator Reliability –Blanket**

98405309 STA 2416 Rebuild - Avenue F  
Increased capacity, station upsize  
Regulator station capacity was increased by upsizing station piping and components

98605122 Myrtle Creek Gate STA #2609  
Increased capacity, station upsize  
Regulator station capacity was increased by upsizing station piping and components

98705061 Rebuild DR #2704 / New #4072  
Increased capacity, station upsize  
Regulator station capacity was increased by upsizing station piping and components

**ER 3003– Gas Replace – Street & Highway**

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98405302 Table Rock Rd Improvement

Increased capacity, pipe size

Approximately 7150' of 6" PE replaced 2" PE and 4" PE

98405303 ODOT HWY99 Rapp to Creel

Increased capacity, pipe size

Approximately 3520' of 4" PE and 300' of 2" PE replaced 2" steel and 2" PE

98405304 ODOT HWY 62 Shady Cove OR

No change in capacity

98805093 13th St &amp; J Ave IP Replacement

Capacity not changed significantly

Approximately 1,940' of 2" PE replaced 1-1/4", 2", &amp; 3" steel

**ER 3057– Gas HP Pipeline Remediation Program**

98705091 Ponderosa 8-Inch HP ReRoute

No change in capacity

**Not Gas System Projects**

09906372 Private Spectrum Purchase

Not a gas system project

09906057 Enterprise Content Mgt - Ph1

Not a gas system project

11005268 New Fleet &amp; Wash Bay Bldg

Not a gas system project

18000005 Construct Aircraft Hangar

Not a gas system project

09906274 Purchase Company Aircraft

Not a gas system project

Please note, as work relates to 3002 – Regulator Reliability and 3003 – Gas Replace Street & Highway the primary reason the project is being completed within these ERs is to replace existing facilities that are suspect to failure, are obsolete, or in the case of streets and highways are in known conflict and need to be relocated within the right-of-way. When Gas Engineering plans this type of replacement work they carefully analyze and identify projects and identify where there are opportunities in which the system may benefit by completing upgrades or reinforcements at the same time if we are already in the ground, however that is not the primary driver for the work being completed under those ER categories.

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/08/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Leija/Loew/Miller
TYPE:	Data Request	DEPT:	ET/Facilities
REQUEST NO.:	Staff – 177	TELEPHONE:	(509) 495-2098
		EMAIL:	Jennifer.smith@avistacorp.com

**REQUEST:**

Regarding “Staff\_DR\_139, Attachment A.pdf” Capital Project Request Forms,

- a. Regarding the Private Spectrum Purchase and the 700 MHz Spectrum Purchase Brief,
  - i. Please provide a narrative explanation how this spectrum is currently used to provide utility service to Oregon customers.
  - ii. Please provide a narrative explanation of how the spectrum will eventually be used to provide utility service to Oregon customers in the future.
  - iii. Please provide a list of all other ER projects that are interrelated or dependent on use of this spectrum.
  - iv. Please estimate the percentage of the spectrum purchase that is currently, and eventually, will be used (in terms of data throughput) in support of the following:
    1. Oregon gas customers
    2. All other gas customers
    3. Electric customers
- b. Regarding the statement “save at least approximately \$50K yearly in O&M labor costs due to new processes.” Due to the New Fleet & Wash Bay Bldg.,
  - i. Please provide a narrative explanation of how these savings are flowing through to Oregon customers in this rate case, UG 366.
- c. Regarding Construct Aircraft Hanger,
  - i. Please explain why the total project cost of \$1.810 million exceeds the \$1.5 million shown in the business case (Exhibit 504, Smith/139).

**RESPONSE:**

Regarding “Staff\_DR\_139, Attachment A.pdf” Capital Project Request Forms,

- a. Regarding the Private Spectrum Purchase and the 700 MHz Spectrum Purchase Brief,
  - i. Avista purchased the Private 700 MHz Spectrum in Q4 of 2018, and we are in the final stages of use case development and design for buildout for all the service territories in which we purchased the 700 MHz. In Oregon specifically, Avista is currently using the 700 MHz to receive volume corrector data from a gas meter in Medford. The meter counts the pulses derived from the meter, measures pressure only, and provides corrected volume, flow, and pressure data to our gas telemetry system.
  - ii. Avista is finalizing use case development and design for use of the 700 MHz spectrum. In Oregon, Avista will utilize the 700 MHz spectrum as a replacement for any cellular connections currently utilized for gas telemetry data, as well as additional coverage. Using the Private 700 MHz Spectrum will provide greater reliability and security in the transport of gas telemetry data for our customers.

- ER 5020 Enterprise & Control Network Infrastructure
- ER 5025 Environmental Control & Monitoring Systems
- ER 5030 Land Mobile Radio & Real Time Communication Systems
- ER 5156 Digital Grid Network Expansion

iv. The estimated percentage of the Private 700 MHz Spectrum to be used in support of the Oregon gas customers, all other gas customers, and electric customers is the following:

FCC Call Sign	State	Total Counties	Utility Service	Current Counties W/EPs (As of June 13, 2019)	Estimated Final Counties W/EPs
WRCK345	OR	3	G	1/3 – 33%	3/3 – 100%
WRCK346	WA	5	G, E	1/5 – 20%	3/5 – 60%
WPRR320	WA, ID, OR	19	G, E	5/19 – 26%	16/19 – 84%

b. Regarding the statement “save at least approximately \$50K yearly in O&M labor costs due to new processes.” Due to the New Fleet & Wash Bay Bldg.,

- i. The new Fleet Services building serves both operational and administrative functions for the entire Avista fleet. Oregon operations are most impacted by the administrative functions that are housed in this space including all vehicle design, vehicle design committee meetings, licensing, accounts payable processing, database management, compliance and maintenance planning. Additionally, all scheduling and dispatch for DOT inspections and OSHA required inspections are completed by the administrative team based here. Additional savings indicated are reflected by efficiencies in fleet maintenance crew labor costs that are created by space planning and equipment technologies now present in the new building. These efficiencies result in lower costs flowing to the vehicle clearing accounts, which have a direct impact on all classes of vehicles including those operating in Oregon. Each mile driven or hour operated in Oregon is lower because of operational improvements in our primary operating facilities. It stands to reason that the percentage of Avista fleet vehicles used in Oregon should thus be the baseline for percentage of labor savings realized to Oregon customers.

**COF LngTrm Restruct Ph2: New Fleet (-\$82,088 yearly)**

- 5 min. efficiency daily per service / line truck due to better traffic pattern/flow
  - 1 emp per truck x 0.08/hrs x 8.5 trucks/day x 260 work days x \$40/hr = **\$7,000/yr**
- Facilities Energy Savings and Maintenance time savings. Most of the savings will be realized through the use of a radiant slab heating system, and Well water cooling System.
  - Approx **\$18K / year**
- Fleet employee efficiencies, 30 min. daily, due to BPI design process and space planning / room to work on vehicles, and equipment technologies and advancement
  - 18 emp x 0.25/hrs x 260 work days x \$30/hr = **\$35,100**
- New building will allow maintenance of CNG vehicles at COF instead of taking them to our Dollar Road Fleet Building.

- 2 employees will save 40 min. round trip each by not having to go to Dollar Road, per vehicle dropped off. One employee to drive truck over, other employee following in return vehicle (to drive back to COF).
  - $2 \text{ emp} \times 0.66/\text{hrs} \times 6 \text{ trips}/\text{mo} \times 12 \text{ mo} \times \$30/\text{hr} = \mathbf{\$2851 \text{ Yr}}$
- Vehicle fuel savings. Saving on the fuel for the CNG vehicle and return vehicle.
  - $1 \text{ truck} \times 4\text{mi} \times 1 \text{ truck} \times 8\text{mi} \times \$0.55 \times 6 \text{ trips}/\text{mo} \times 12 \text{ mo} = \mathbf{\$1267 \text{ Yr}}$

**Wash Bay (-\$17,870)**

- 20 min. efficiency per Operations employee per day (2 vehicles wash at a time vs 1 previously, better flow, catwalk vs ladder, etc...)
  - $10 \text{ emp} \times 0.33/\text{hrs} \times 260 \text{ work days} \times \$15/\text{hr} = \mathbf{\$12,870 \text{ yr}}$

## c. Regarding Construct Aircraft Hanger,

- i. The total project cost of \$1.810 million exceeds the \$1.5 million shown in the business case due to additional costs related to the project. These items were added to the scope of the project during the design and construction phases after the Capital Project Request was created.

The additional costs were related to number of factors including:

- Unexpected aesthetic requirements from the Spokane International Airport
- Changes due to site conditions, including changes in utility pathways to the site
- Changes made to the design due to safety, including changes to the hangar bay door and a parking canopy

All changes were reviewed and approved by the Facilities Steering Committee prior to proceeding.



Docket UG 366

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/23/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Webster/Leija/Webb
TYPE:	Data Request	DEPT:	FPA/ET/Gas Engineering
REQUEST NO.:	Staff – 178	TELEPHONE:	(509) 495-2098
		EMAIL:	Jennifer.smith@avistacorp.com

**REQUEST:**

Regarding the Company's response to Staff Data Request #140,

- a. Please provide a narrative explanation discussing how the projected spending levels for each 2019 and 2020 Budget Item (BI) is determined if not on a project by project basis.
- b. Regarding "Staff\_DR\_140, Attachment A.xlsx",
  - i. Please provide all documents underlying the Budget Item (BI) cost estimates for the BI listed on the "Staff\_DR\_140, Attach A – 2019" and "Staff\_DR\_140, Attach A – 2020" worksheets.
- c. Assuming that project planning and scoping must occur for some time before the projects begin,
  - i. Please provide a narrative explanation of why the project numbers and project names are not available until the quarterly accounting close.
  - ii. Please provide a narrative explanation of how project numbers are established, the management process for approving them, and a list of all documents associated with the approval process.
  - iii. Please provide a narrative explanation of how essential documents such as plans, permits, contract bids, etc. are organized and tracked prior to a project number being established.
- d. Regarding "Staff\_DR\_140, Attachment C.xlsx",
  - i. Please provide actual transfers to plant for each month beginning April 2019 in the same format and level of detail including the underlying data through the final Commission order in this case, UG 366. **This is a standing request.**
- e. Regarding "Staff\_DR\_140, Attachment D.pdf" and the project initiation charter found on pages through 9,
  - i. Please provide a breakdown of the \$4,082,175 labor costs between Avista employees and outside contractors.
    1. Regarding Avista employees please provide a narrative explanation of how these capital labor costs have been excluded from O&M expense in the current rate case, UG 366.
  - ii. Regarding the annual licensing cost of \$150,754.20 please provide a list of the software products included and the number of individual licenses being purchased for each product.

**RESPONSE:**

Regarding the Company's response to Staff Data Request #140,

- a. At the time of budgeting and forecasting, there is a mix of project numbers that may be in flight and project numbers that are yet to be created within a Budget Item (BI). The origination of a project number may depend on completing a prior project. For instance, a software deployment BI plan may incorporate finishing phase 1 of a project in one project number and starting phase 2 in a yet-to-be-created project number. Both of these projects

would be included in the BI, but the second phase may not result in a project number until the first phase has been completed and the second has been scoped and chartered. Similarly, the fleet management plan includes a list of vehicles that will be retired and replaced. A project number is not established until a purchase order for a specific vehicle is issued. In this way, the project number may refer more to a body of work that will transfer to plant at a similar time and can be unitized into an asset or series of assets as a component of an overall project. A project, for the purpose of planning and forecasting, may encompass multiple project numbers that may or may not be established at a given point in time.

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Spending projections for each BI may be determined in different ways. Some, such as those for new customer installations, use historical trends as well as the company's new connects forecast prepared by Dr. Grant Forsyth, our resident economist, to prepare spend projections. Other BIs may be more reactive in nature so trending is used for spend projections. Still other BIs may incorporate a backlog of asset replacements or new installations that may each have their own estimates for cost and timing, which contribute to the overall BI cost plan.

Please see below for continued discussions of how cost estimates are prepared for specific ERs below.

- b. Regarding "Staff\_DR\_140, Attachment A.xlsx",
  - i. Below are narrative descriptions and/or compilation of the documents supporting the underlying BI cost estimates by ER & BI.

**ER1001 – Gas Revenue Blankets  
BIs - MN304, MN305, MN306, & MN307**

The ER for new natural gas customer connects is determined as follows: the customer connect forecast for each area is completed by Dr. Forsyth using building permit data and other economic factors. The dollar values are then calculated using the spreadsheet attached, Staff\_DR\_178\_ER1001\_BI\_MN304-MN307\_Attachment A (refer to the Tab titled, "2019 5yr Plan"). Each class of customer is assigned a cost per service, using the average allowance from OPUC Rule 15 & 16, based on rates in effect at the time of forecast. (Please note that the Washington allowance is higher than that in Idaho and Oregon, due to a temporary tariff schedule in effect). The Company also allows for a certain amount of development work, or new subdivisions that won't immediately result in connects, but will require Avista to install natural gas pipe in advance of paving work. The dollars allocated by operating area are then spread using the hookup forecast for each area, dividing the cost into components such as contractor, labor, materials, overheads, and crediting any customer contributions. In Staff\_DR\_178\_ER1001\_BI\_MN304-MN307\_Attachment A, the tab titled "ER1001 1050 1051 1053 Splits" is related to 2019 BIs, while the tab titled "2020 Splits 1001, 1050, 1051, 1053" is related to 2020 BIs. This split is based on the most recent full year of data, in this case using 2017 totals prorated by current costs.

Please refer to the following attachment:

- Staff\_DR\_178\_ER1001\_BI\_MN304-MN307\_Attachment A

**ER1050 – Gas Meters Minor Blanket  
BI - MN207 & XE021**

Costs for natural gas meters is determined by calculating meter demand, which is divided into three categories:

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1. Meters for new customer connects, based on the forecasted new connects from Dr. Forsyth as referenced above in ER1001.
2. Meters for Periodic Meter Changes (PMC). This number comes from Gas Engineering, based on forecasted sample sizes required under this program, as administered by the Department of Transportation. PMC meters are brought in and tested in Avista's Meter Shop to ensure accuracy.
3. Meters for failed family replacements. Once the meters pulled from the system under the PMC program are tested, any families (families being defined as a vintage year and model of meter) that fail testing are pulled in total, and exchanged for new meters. This number is also provided by Gas Engineering, based on the number of families that either have failed or are projected to fail based on experience with similar vintage/model meters.

Once the number of meters to be installed or replaced are established, the Company does an average price extension to determine the total cost to be budgeted in ER1050.

Please refer to the attachment, "Staff\_DR\_178\_ER1001\_BI\_ MN304-MN307\_Attachment A", above under ER1001 for detail regarding BI cost estimates.

#### **ER1051 – Gas Regulators Minor Blanket BI - XE022**

Costs for natural gas regulators is determined by calculating regulator demand. This is an almost identical process as with natural gas meters (ER 1050). These also are divided into three categories, as with natural gas meters:

1. Regulators for new customer connects, based on the forecasted new connects from Dr. Forsyth as referenced above in ER 1001.
2. Regulators for Periodic Meter Changes (PMC). This number comes from Gas Engineering, based on forecasted sample sizes required under this program, as administered by the Department of Transportation.
3. Regulators for failed family replacements. Once the meters pulled from the system under the PMC program are tested, any families (families being defined as a vintage year and model of meter) that fail testing are pulled in total, and exchanged for new meters. This number is also provided by Gas Engineering, based on the number of families that either have failed or are projected to fail based on experience with similar vintage/model meters. This number then indicates the number of regulators that will be replaced with failed family meters.

Once the number of regulators to be installed or replaced are established, the Company does an average price extension to determine the total cost to be budgeted in ER1051, as with meters (ER1050).

Please refer to the attachment, "Staff\_DR\_178\_ER1001\_BI\_ MN304-MN307\_Attachment A", above under ER1001 for detail regarding BI cost estimates.

#### **ER1053 – Gas ERT Minor Blanket BIs - 29B51 & MN320**

Gas ERTs (Encoded Receiver Transmitter) costs are determined using a similar method to O&G and regulators. The three categories of replacement are also:

Staff/308  
Fox/64

1. ERTs for new customer connects, based on the forecasted new connects from Dr. Forsyth as referenced above in ER1001.
2. ERTs for Periodic Meter Changes (PMC). This number comes from Gas Engineering, based on forecasted sample sizes required under this program, as administered by the Department of Transportation.
3. ERTs for failed family replacements. Once the meters pulled from the system under the PMC program are tested, any families (families being defined as a vintage year and model of meter) that fail testing are pulled in total, and exchanged for new meters. This number is also provided by Gas Engineering, based on the number of families that either have failed or are projected to fail based on experience with similar vintage/model meters. This number then indicates the number of ERTs that will be replaced with failed family meters.
4. There is an additional aspect to ERT replacement. The service life of an ERT is significantly shorter than that of the meter to which it is attached. The Company is currently replacing ERTs with a life in excess of 14 years, to manage battery failure rates. The battery is encased in the unit, which makes independent battery replacement non-economic. Since Oregon meters have had ERTs installed longer than other jurisdictions, the bulk of the replacements are occurring in Oregon.

Please refer to the attachment, “Staff\_DR\_178\_ER1001\_BI\_ MN304-MN307\_Attachment A”, above under ER1001 for detail regarding BI cost estimates.

### **ER3000 – Gas Reinforce Minor Blanket BI - XE015**

System load studies are updated annually. These load studies analyze the capacity of the natural gas distribution system and offer up alternatives to remediate areas of inadequate capacity. Area engineers work with local operations districts and Construction Project Coordinators to complete cost estimates for the alternatives and determine the most feasible option.

As part of the load study effort, each project area is assigned a prioritization based on the number of firm customer at risk of not having sufficient natural gas capacity and the temperature at which the risk starts. This allows Avista to risk rank the many projects proposed under this ER.

After the projects are risk ranked (see attached prioritization list titled “Staff\_DR\_178\_ER3000\_BI\_XE015\_Attachment A”), the highest risk projects that total up to the annual budget are chosen to move forward to construction. If a project scope and budget are too large, and benefits can still be gained by breaking up the project, then they are sometimes broken into phases (like what was done for the Myrtle Creek Projects). As actual costs are realized throughout the year, the remaining projects are managed to maintain the approved ER budget level or funds are requested from the Capital Planning Group.

Please refer to the following attachment:

- Staff\_DR\_178\_ER3000\_BI\_XE015\_Attachment A for the prioritization list

Docket **ER3006 – Replace Deteriorating Gas System**

**BI - XE016**

These estimates are created by a combination of unit pricing and historical construction costs. Similar to ER 3000, the projects are risk ranked by district and the highest risk projects that total up to the annual budget for that district are chosen to move forward to construction. As actual costs are realized throughout the year, the remaining projects are managed to maintain the approved ER budget.

Please refer to the following attachment:

- Staff\_DR\_178\_ER3001\_BI\_XE016\_Attachment A for the prioritization list

**ER3002 – Regulator Reliable**

**BI - XE017**

Gas Engineering creates a budgetary estimate based on historical projects of similar scope and scale. Similar to ER 3000, the projects are risk ranked by area and the highest risk projects that total up to the annual budget for that district are chosen to move forward to construction. As actual costs are realized throughout the year, the remaining projects are managed to maintain the approved ER budget.

Please refer to the following attachment:

- Staff\_DR\_178\_ER3002\_BI\_XE017\_Attachment A for the prioritization list

**ER3003 – Gas Replacement Street & Highway**

**BIs - MN401 & MN402**

Virtually all of Avista's natural gas pipelines are located in public utility easements (PUEs), which are controlled by local jurisdictional franchise agreements. Avista is mandated under these agreements to relocate its facilities, when local jurisdictional projects necessitate. Often these come without significant lead time by the local jurisdictions. It is often the case that meetings are called in the spring of each year to notify franchisees (natural gas, electric, cable, phone etc.) that they will need to relocate their facilities during that same year.

When conflicts are identified that may require relocating natural gas facilities, meetings with the appropriate entities take place in an attempt to design around the conflict. If relocation of natural gas facilities are still required, then Avista must relocate the natural gas facility at our cost per the applicable franchise agreement. If the relocation project is of significant complexity, then Gas Engineering will take over the project to design and manage it through completion.

**ER3004 – Cathodic Protection Minor Blanket**

**BI - MN313**

It can be predicted from measurements taken on the Cathodic Protection (CP); system when components are coming to the end of their life. As these components near the end of their useful life, they are planned to be replaced. The construction activities associated with most of this work (shallow anode beds, deep anode wells, Remote Monitoring Units, and CP rectifiers) is very routine and similar in costs year after year. This makes creating

Please refer to the following attachment:

- Staff\_DR\_178\_ER3004\_BI\_MN313\_Attachment A for the work plan

**ER3005 – Gas Distribution Non-Revenue Blanket  
BIs - MN206, MN309, & MN360**

Cost estimates are not completed for each project under this programmatic ER. Each individual project is small enough in scope and budget to not warrant an individual estimate and prioritization scheme. Often the work in this ER is reactionary and unplanned, such as shallow main, customer requested, and leak repairs.

The monthly spend is monitored by Gas Engineering and reported to the Capital Budget Group. The annual budget amount is based on historical spend.

**ER3006 – Overbuilt Pipe Replacement  
BI - ZOR06**

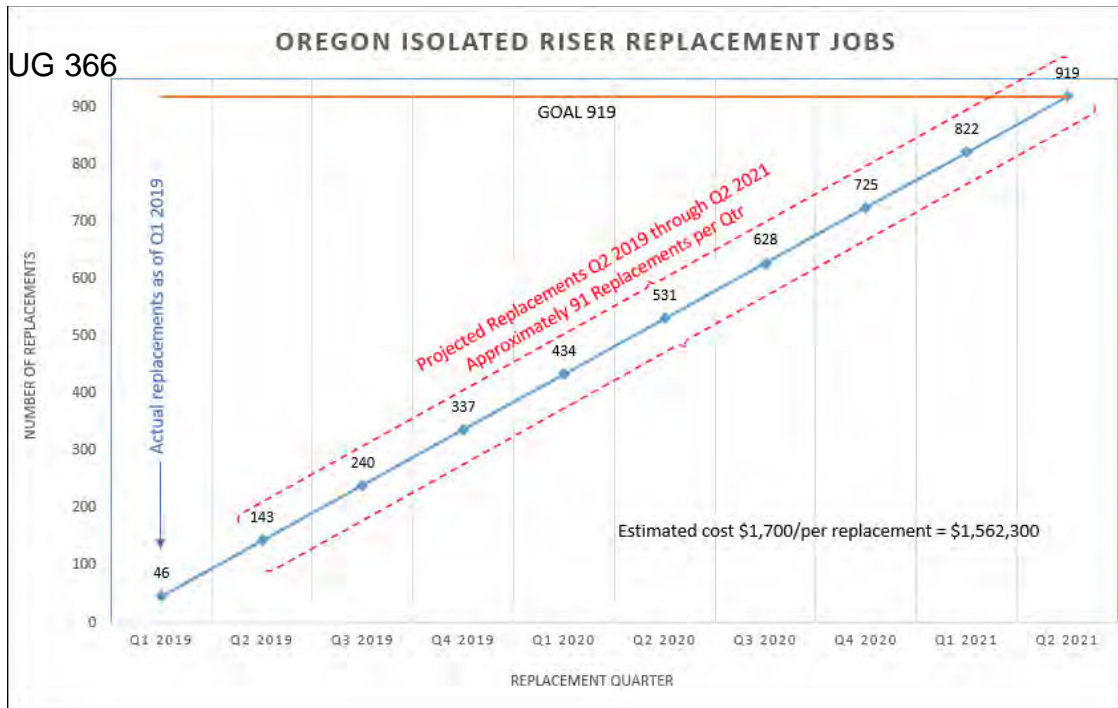
These estimates are created by a combination of unit pricing and historical construction costs. Similar to ER 3000, the projects are risk ranked by district and the highest risk projects that total up to the annual budget for that district are chosen to move forward to construction. As actual costs are realized throughout the year, the remaining projects are managed to maintain the approved ER budget.

Please refer to the following attachment:

- Staff\_DR\_178\_ER3006\_BI\_ZOR06\_Attachment A for the work plan

**ER3007 – Isolated Steel Replacement  
BI - MNG07**

As of the beginning of 2019, there remained 919 isolated riser to be replaced in Oregon. The plan is to finish these by November 2021. The budget is based on historical costs and the number of units remaining. This is programmatic work, and the individual projects are not estimated separately due to the short duration and limited scope of them.



### **ER3008 – Aldyl-A Pipe Replacement – BIs - GN106 & GN214**

The early budgets for Aldyl A Pipe Replacement Program are Rough Order of Magnitude (ROM) budgets based on; (planned quantity of work, or scope) x (known historical average cost per unit). The reason for this approach is that at the point in time in which we are forecasting for future work we do not have project specific information. The Company utilizes the total miles, or linear feet of pipe replacement work we need to accomplish to stay on schedule, and we typically multiply that by recent average historical \$/per linear foot pricing to generate our annual ROM budget. The ROM Budget is submitted to the CPG for consideration and approval.

In addition to the ER\_3008 Aldyl-A Pipe Replacement Business Case Narrative, provided in Smith Exhibit No. 504 beginning on page 43, and Capital Project Request (CPR) related to “AA OR Main Major S Medford ‘19”, provided in Staff\_DR\_140, Attachment D (page 13), please see the following attachments:

- Staff\_DR\_178\_ER3008\_BI\_GN106 & GN214\_Attachment A for the 2019 Project Execution Plan & Projects document (see page 9 of the document for the 2019 Budget & Scope of Work Summary, and page 41 of the PDF for the Project Charter)
- Staff\_DR\_178\_ER3008\_BI\_GN106 & GN214\_Attachment B for the Annual Oregon Safety Plan (see pages 21-28)
- CONFIDENTIAL - Staff\_DR\_178\_ER3008\_BI\_GN106 & GN214\_Attachment C for the project budget analysis tool, which is adjusted as needed to address any scoping revisions

### **ER3054 - Gas ERT Replacement Program BI - XOR54**

Avista has a contractor supplying the labor for this ER. Gas Engineering manages the contractor and the budget for ERT Replacement. This work only takes a few months to

complete and it is scheduled by the age of the ERT. Based on this, Avista has worked with the contractor to complete the work due in 2019 starting in Q4 of 2019 and the work for 2020 in Q1 of 2020. This will allow the highest efficiency of the labor force and result in the best pricing from the contractor.

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The contract pricing was originally negotiated in 2015. The contract and the process are reviewed annually.

**ER3055 – Gas Meter Replacement Non-Revenue  
BI - XOR55**

The budget for meter replacements is based on the number of units and the historical cost per unit. The work management and supervisory visibility to this work was part of a Business Process Improvement (BPI) in 2018. The BPI helped streamline the work order process, create better visibility in the field of associated work in the vicinity, and has improved supervisory reporting. This improved process will help control the cost per unit, which is vitally important as the number of units needing replaced per year will be at an elevated level for the next several years.

Please refer to the following attachments:

- Staff\_DR\_178\_ER3055\_BI\_XOR55\_Attachment A for the 2018 Avista Utilities Gas Meter Measurement Performance Report (all states)
- Staff\_DR\_178\_ER3055\_BI\_XOR55\_Attachment B for Oregon specific work plan

**ER5005 – Information Technology Refresh Program  
BI - 05P91**

No active projects exist under this ER & BI. As noted in response to Staff DR 163, part a, all costs for ER project 5005 Technology Refresh Program are distributed across 16 new business cases.

Avista's Technology Project Management Office (PMO) has worked closely with Project & Fixed Asset Accounting to help on how best to assign project numbers to project phases to best align the costs with in service dates. In turn, the Technology PMO has reduced scope of larger projects and broke them into smaller efforts to gain further predictability in cost and schedule. This has been beneficial when forecasting dollars and transfers to plant dates. There are multi-year technology investments, such as major upgrades or technology deployments that can touch all systems or offices and require a longer schedule to complete. These type of technology projects will be phased by either business unit or facility, allowing work to be completed in a more systematic fashion and with predictable results. Additionally, under our Agile delivery methodology, our teams deliver enhancements in quarterly packages to various systems (e.g. Customer Care and Billing, Asset Management System, Geospatial Information System, the Web, and many other smaller systems). These quarterly packages allow for line of sight visibility to system enhancements as the work becomes used and useful.

**ER5014 – Security Systems  
BI - 05P95**

Please refer to the following attachments:



- Staff\_DR\_178\_ER5014\_BI\_05P95\_Attachment A for the Certificate Services Phase II Project Initiation Charter
- Staff\_DR\_178\_ER5014\_BI\_05P95\_Attachment B for the Certificate Management – Management Platform Project Management Plan
- Staff\_DR\_178\_ER5014\_BI\_05P95\_Attachment C for the Certificate Services Phase II Project Statement of Scope
- Staff\_DR\_178\_ER5014\_BI\_05P95\_Attachment D for the ENP Upgrade Project Initiation Charter
- Staff\_DR\_178\_ER5014\_BI\_05P95\_Attachment E for the End Point Protection Refresh Project Statement of Scope
- Staff\_DR\_178\_ER5014\_BI\_05P95\_Attachment F for the End Point Protection Refresh Project Management Plan
- Staff\_DR\_178\_ER5014\_BI\_05P95\_Attachment G for the Network Access Control Phase 3 Project Initiation Charter
- Staff\_DR\_178\_ER5014\_BI\_05P95\_Attachment H for the Network Access Control Refresh Project Statement of Scope
- Staff\_DR\_178\_ER5014\_BI\_05P95\_Attachment I for the US Bank PCI compliance Project Initiation Charter
- Staff\_DR\_178\_ER5014\_BI\_05P95\_Attachment J for the PCI – Walk-In Credit Card Payment Compliance Project Statement of Scope
- Staff\_DR\_178\_ER5014\_BI\_05P95\_Attachment K for the PCI – Walk-In Credit Card Payment Compliance Project Management Plan
- Staff\_DR\_178\_ER5014\_BI\_05P95\_Attachment L for the Privilege Management and Password Vaulting Project Initiation Charter
- Staff\_DR\_178\_ER5014\_BI\_05P95\_Attachment M for the Privilege Management and Password Vaulting Project Statement of Scope
- Staff\_DR\_178\_ER5014\_BI\_05P95\_Attachment N for the Substation Access Control Project Initiation Charter
- Staff\_DR\_178\_ER5014\_BI\_05P95\_Attachment O for the Substation Access Control Phase 1 Project Statement of Scope
- Staff\_DR\_178\_ER5014\_BI\_05P95\_Attachment P for the Substation Access Control Tier 1 & 2 Project Management Plan

**ER5016 - Endpoint Compute and Product  
BI - 01N09**

Please refer to the following attachments:

- Staff\_DR\_178\_ER5016\_BI\_01N09\_Attachment A for the 2018 GIS Survey (Gas Leak) Compute Refresh Project Statement of Scope
- Staff\_DR\_178\_ER5016\_BI\_01N09\_Attachment B for the 2018 GIS Survey (Gas Leak) Compute Refresh Project Initiation Charter
- Staff\_DR\_178\_ER5016\_BI\_01N09\_Attachment C for the 2018 GIS Survey (Gas Leak) Compute Refresh Project Management Plan
- Staff\_DR\_178\_ER5016\_BI\_01N09\_Attachment D for the Windows 7 Equipment Deployment Project Initiation Charter
- Staff\_DR\_178\_ER5016\_BI\_01N09\_Attachment E for the Citrix Infrastructure Upgrade Project Initiation Charter
- Staff\_DR\_178\_ER5016\_BI\_01N09\_Attachment F for the Citrix Infrastructure Upgrade Project Statement of Scope

- Docket UG 366
- Staff\_DR\_178\_ER5016\_BI\_01N09\_Attachment G for the Citrix Infrastructure Upgrade Change Request Form
  - Staff\_DR\_178\_ER5016\_BI\_01N09\_Attachment H for the Field Workforce Mobility System Refresh (NetMotion) Project Initiation Charter
  - Staff\_DR\_178\_ER5016\_BI\_01N09\_Attachment I for the Field Work Mobility System Refresh (Net Motion) Project Statement of Scope
  - Staff\_DR\_178\_ER5016\_BI\_01N09\_Attachment J for the Field Workforce Mobility System Refresh (NetMotion) Project Management Plan
  - Staff\_DR\_178\_ER5016\_BI\_01N09\_Attachment K for the Microsoft Office 2013 Refresh Project Initiation Charter
  - Staff\_DR\_178\_ER5016\_BI\_01N09\_Attachment L for the Microsoft Office 2013 Refresh Project Statement of Scope
  - Staff\_DR\_178\_ER5016\_BI\_01N09\_Attachment M for the Windows 7 OS Refresh – Software Remediation Project Initiation Charter
  - Staff\_DR\_178\_ER5016\_BI\_01N09\_Attachment N for the Windows 7 OS Refresh – Software Remediation Project Statement of Scope
  - Staff\_DR\_178\_ER5016\_BI\_01N09\_Attachment O for the Windows 7 OS Refresh – Software Remediation Project Management Plan
  - Staff\_DR\_178\_ER5016\_BI\_01N09\_Attachment P for the Windows 10 Delivery Project Statement of Scope

## **ER5017 - Energy Delivery Modernization BI - 17W01**

Please refer to the following attachments:

- Staff\_DR\_178\_ER5017\_BI\_17W01\_Attachment A for the Power Database Pro Upgrade Approval to Close
- Staff\_DR\_178\_ER5017\_BI\_17W01\_Attachment B for the Maximo Application Upgrade 2018 Project Initiation Charter
- Staff\_DR\_178\_ER5017\_BI\_17W01\_Attachment C for the Maximo Application Upgrade 2018 Project Statement of Scope
- Staff\_DR\_178\_ER5017\_BI\_17W01\_Attachment D for the Maximo Application Upgrade 2018 Project Management Plan
- Staff\_DR\_178\_ER5017\_BI\_17W01\_Attachment E for the Maximo Application Upgrade 2018 Approval to Close
- Staff\_DR\_178\_ER5017\_BI\_17W01\_Attachment F for the Maximo Application Upgrade 2018 Change Request Form, dated June 20, 2018
- Staff\_DR\_178\_ER5017\_BI\_17W01\_Attachment G for the Maximo Application Upgrade 2018 Change Request Form, dated September 25, 2018
- Staff\_DR\_178\_ER5017\_BI\_17W01\_Attachment H for the Maximo Application Upgrade 2018 Change Request Form, dated January 15, 2019
- Staff\_DR\_178\_ER5017\_BI\_17W01\_Attachment I for the Autodesk Inventor Upgrade – 2019 Charter/Project Management Plan
- Staff\_DR\_178\_ER5017\_BI\_17W01\_Attachment J for the Availability Workbench – 2019 Charter/Project Management Plan
- Staff\_DR\_178\_ER5017\_BI\_17W01\_Attachment K for the ESRI Upgrade ArcGIS v10.6 Project Initiation Charter
- Staff\_DR\_178\_ER5017\_BI\_17W01\_Attachment L for the ESRI Upgrade ArcGIS v10.6 Project Management Plan

- Staff\_DR\_178\_ER5017\_BI\_17W01\_Attachment M for the Fixed Network Upgrade Project Initiation Charter
- Staff\_DR\_178\_ER5017\_BI\_17W01\_Attachment N for the Fixed Network Upgrade Go-Live Approval
- Staff\_DR\_178\_ER5017\_BI\_17W01\_Attachment O for the Global Mapper Upgrades Charter/Project Management Plan
- Staff\_DR\_178\_ER5017\_BI\_17W01\_Attachment P for the IRAS Upgrade – 2019 Charter/Project Management Plan
- Staff\_DR\_178\_ER5017\_BI\_17W01\_Attachment Q for the RISA Foundation Upgrade Charter/Project Management Plan
- Staff\_DR\_178\_ER5017\_BI\_17W01\_Attachment R for the Service Suite v9.7 Upgrade Project Initiation Charter

## **ER5018 - Energy Delivery Operational Efficiency & Shared Services BI - 18W01**

Please refer to the following attachments:

- Staff\_DR\_178\_ER5018\_BI\_18W01\_Attachment A for the GIS Enhancements 2019: Packages 1-3 Charter/Project Management Plan
- Staff\_DR\_178\_ER5018\_BI\_18W01\_Attachment B for the GIS Enhancements 2019: Package 1 Approval to Close
- Staff\_DR\_178\_ER5018\_BI\_18W01\_Attachment C for the Maximo Enhancements – Packages 1, 2, 3 Charter/Project Management Plan
- Staff\_DR\_178\_ER5018\_BI\_18W01\_Attachment D for the CROW Enhancements Pkg 2019
- Staff\_DR\_178\_ER5018\_BI\_18W01\_Attachment E for the Arcos Enhancements – 2019 Charter/Project Management Plan
- Staff\_DR\_178\_ER5018\_BI\_18W01\_Attachment F for the AssetWorks Enhancements Charter/Project Management Plan

## **ER5020 - Enterprise & Control Network Infrastructure BI - 20P01**

Please refer to the following attachments:

- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment A for the CMS Refresh - M23/BEN/BLD/PIN/RAT/SHN Project Management Plan (PMP/Combo)
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment B for the ECNI Envision Production Implementation Charter/Project Management Plan
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment C for the ECNI Benewah (BEN) Fiber Approach and Network Project Management Plan (PMP/Combo)
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment D for the ENCI Cabinet Gorge Network Refresh Part 2 Charter/Project Management Plan
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment E for the ECNI CdA to Pinecreek OPGW Installation Phase 3 Charter/Project Management Plan
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment F for the Cisco AnyConnect Client Refresh Project Initiation Charter
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment G for the CMS Refresh – DCR/BPA/LOL/NLW Project Management Plan (PMP/Combo)

- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment H for the CMS Refresh –
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment I for the CMS Refresh – M23/BEN/BLD/PIN/RAT/SHN Project Management Plan (PMP/Combo)
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment J for the ECNI Dry Gulch to Clarkston Office Fiber Build Project Initiation Charter
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment K for the ECNI Envision Production Implementation Charter/Project Management Plan
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment L for the ECNI Moscow (M23) Fiber Approach and Network Project Management Plan (PMP/Combo)
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment M for the ECNI P2P Microwave Expansion Mica Peak to Lamont to West Twin Project Initiation Charter dated April 24, 2019
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment N for the ECNI P2P Microwave Expansion Mica Peak to Lamont to West Twin Project Initiation Charter dated February 22, 2019
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment O for the ECNI P2P Microwave Refresh West Twin to Cottonwood Butte Project Initiation Charter
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment P for the ECNI Post Street Network Improvements Project Initiation Charter
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment Q for the ECNI P2P MW Ref Creston Butte to 3 Springs Project Initiation Charter
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment R for the ECNI P2P Microwave Refresh Creston Butte to Three Springs Project Statement of Scope
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment S for the ECNI P2P Microwave Refresh Creston Butte to Three Springs Project Management Plan
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment T for the ECNI P2P MW Ref Mt. Spokane to Creston Butte Project Initiation Charter
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment U for the ECNI P2P MW Ref Mt. Spokane to Creston Butte Project Statement of Scope
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment V for the ECNI P2P MW Ref Mt. Spokane to Creston Butte Project Management Plan
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment W for the ECNI P2P MW Mt. Spokane to Devil's Gap Microwave Project Initiation Charter
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment X for the ECNI P2P MW Mt. Spokane to Devil's Gap Microwave Project Statement of Scope
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment Y for the ECNI P2P MW Mt. Spokane to Devil's Gap Microwave Project Management Plan
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment Z for the ECNI P2P MW Ref 3 Springs to Lee & Reynolds Sub Project Initiation Charter
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment AA for the ECNI P2P MW Refresh 3 Springs to Lee & Reynolds Sub Project Statement of Scope
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment AB for the ECNI P2P Microwave Refresh 3 Springs to Lee & Reynolds Sub Project Management Plan
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment AC for the ECNI Wireless Access Point Enhancements 2018 Project Initiation Charter
- Staff\_DR\_178\_ER5020\_BI\_20P01\_Attachment AD for the ECNI Wireless LAN Controller Refresh Mission and San Jose Project Initiation Charter

Please refer to the following attachments:

- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment A for the EMM Enterprise Deployment Project Initiation Charter
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment B for the BC-ECS-EMM Enterprise Deployment Project Statement of Scope
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment C for the EMM Enterprise Deployment Project Management Plan
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment D for the Content Delivery System Refresh (ECDN) Project Initiation Charter
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment E for the Enterprise Content Delivery Network Refresh (ECDN) Project Statement of Scope
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment F for the Interactive Voice Response (IVR) Refresh Project Initiation Charter
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment G for the Interactive Voice Response (IVR) Refresh Project Statement of Scope
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment H for the Interactive Voice Response (IVR) Refresh Project Management Plan
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment I for the Mission Campus Telephone Refresh Project Initiation Charter
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment J for the Mission Campus Telephone Refresh Project Statement of Scope
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment K for the Mission Campus Telephone Refresh Project Management Plan
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment L for the Mission Campus Telephone Refresh Go-Live Approval
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment M for the Mission Campus Telephone Refresh Approval to Close
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment N for the Mission In-Building Cellular Booster Refresh Project Initiation Charter
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment O for the Mission In-Building Cellular Refresh Project Statement of Scope
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment P for the Session Initiation Protocol (SIP) Deployment Project Initiation Charter
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment Q for the Session Initiation Protocol (SIP) Deployment Project Statement of Scope
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment R for the Verint Call Center Application Suite Refresh Project Initiation Charter
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment S for the Verint Call Center Application Suite Refresh Project Statement of Scope
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment T for the Virtual Hold/Call Back Assist Refresh Project Initiation Charter
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment U for the Virtual Hold – Call Back Assist Refresh Project Statement of Scope
- Staff\_DR\_178\_ER5022\_BI\_22P01\_Attachment V for the Virtual Hold – Call Back Assist Refresh Project Management Plan

Please refer to the following attachments:

- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment A for the Enterprise Content Management Enhancements Project Initiation Charter
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment B for the Enterprise Content Management Enhancements Approval to Close
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment C for the Enterprise Content Management Enhancements Go-Live Approval
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment D for the Quality Assurance & Automated Testing Package #1 2019 Approval to Close
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment E for the Integration Enhancements 2019 Approval to Close
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment F for the Globalscape Enhancements 2019 Approval to Close
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment G for the Actian DataConnect Upgrade v11 Project Initiation Charter
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment H for the Actian DataConnect Upgrade v11 Project Statement of Scope
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment I for the Actian DataConnect Upgrade v11 Project Management Plan
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment J for the Adobe Flash Upgrades 2019 Charter/Project Management Plan
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment K for the Adobe Reader Upgrades 2019 Charter/Project Management Plan
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment L for the Articulate 360 Upgrades 2019 Charter/Project Management Plan
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment M for the Cognos Upgrade 2019 Charter/Project Management Plan
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment N for the Data and Analytics Platform – Foundations Project Initiation Charter
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment O for the Enterprise Content Management: Taxonomy Project Initiation Charter
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment P for the Enterprise Content Management: Taxonomy Project Management Plan
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment Q for the Minor App Purchase & Licenses Approval to Close
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment R for the Tableau Creator Upgrade Charter/Project Management Plan
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment S for the Application Enhancement Packages 2018 Project Initiation Charter
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment T for the TFS upgrade 2019 Pkg.1 Charter/Project Management Plan
- Staff\_DR\_178\_ER5026\_BI\_26W01\_Attachment U for the Cognos/BI Expansion 2019 Charter/Project Management Plan

Please refer to the following attachments:

Docket UG 356 Staff\_DR\_178\_ER5028\_BI\_28W01\_Attachment A for the Lease Query Implementation Charter/Project Management Plan

- Staff\_DR\_178\_ER5028\_BI\_28W01\_Attachment B for the Lease Query Implementation Go-Live Approval
- Staff\_DR\_178\_ER5028\_BI\_28W01\_Attachment C for the Budget System Replacement Project Initiation Charter
- Staff\_DR\_178\_ER5028\_BI\_28W01\_Attachment D for the Budget System Replacement Project Management Plan
- Staff\_DR\_178\_ER5028\_BI\_28W01\_Attachment E for the Budget System Replacement Go-Live Approval
- Staff\_DR\_178\_ER5028\_BI\_28W01\_Attachment F for the UI Planner Upgrade Charter/Project Management Plan
- Staff\_DR\_178\_ER5028\_BI\_28W01\_Attachment G for the Unitization Phase II - Retirement Unit Catalog Update in Power Plan Fixed Assets Project Initiation Charter
- Staff\_DR\_178\_ER5028\_BI\_28W01\_Attachment H for the Unitization Phase II – RUC in Power Plan Fixed Assets Project Statement of Scope
- Staff\_DR\_178\_ER5028\_BI\_28W01\_Attachment I for the Unitization Phase II - Retirement Unit Catalog Update in Power Plan Fixed Assets Project Management Plan

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### **ER5030 - Land Mobile Radio & Real Time Communication Systems BI - 30P01**

Please refer to the following attachments:

- Staff\_DR\_178\_ER5030\_BI\_30P01\_Attachment A for the LMR Coverage Enhancements – Idaho Mountain Project Initiation Charter
- Staff\_DR\_178\_ER5030\_BI\_30P01\_Attachment B for the LMR Coverage Enhancements – Idaho Mountain Project Statement of Scope
- Staff\_DR\_178\_ER5030\_BI\_30P01\_Attachment C for the LMR Coverage Enhancements – Stensgar Mt. Project Initiation Charter
- Staff\_DR\_178\_ER5030\_BI\_30P01\_Attachment D for the LMR Node Upgrades Project Initiation Charter
- Staff\_DR\_178\_ER5030\_BI\_30P01\_Attachment E for the Mobile RF Repeater Expansion Project Initiation Charter

### **ER5032 - Enterprise Security BI - 32P01**

Please refer to the following attachments:

- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment A for the Website Filtering 3 Server Optimization Project Initiation Charter
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment B for the Website Filtering Server Optimization Project Statement of Scope
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment C for the Website Filtering Servers Project Management Plan
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment D for the Tripwire Licenses for MO Capital Project Request (CPR) Form

- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment E for the Email Security-Phishing Prevention Project Initiation Charter
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment F for the Advanced Threat Protection for Email Project Statement of Scope
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment G for the Data Center Firewall Services Project Initiation Charter
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment H for the Data Center Firewall Services Project Statement of Scope
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment I for the Data Center Firewall Services Project Management Plan
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment J for the Endpoint Refresh Project Initiation Charter
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment K for the End Point Protection Suite Refresh Project Statement of Scope
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment L for the Generation Control Network Firewall Refresh Project Initiation Charter
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment M for the Generation Control Security Information and Event Management Project Initiation Charter
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment N for the Generation Control Network Vulnerability Scanning Project Initiation Charter
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment O for the Network Malware Monitoring Project Initiation Charter
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment P for the Network Malware Monitoring (FireEye) Project Statement of Scope
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment Q for the Removable Media Control Project Initiation Charter
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment R for the Removable Media Control Project Statement of Scope
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment S for the Surveillance – Cameras – CDA Project Initiation Charter
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment T for the Surveillance – Cameras – CDA Project Statement of Scope
- Staff\_DR\_178\_ER5032\_BI\_32P01\_Attachment U for the Surveillance – Cameras – CDA Project Management Plan

## **ER5151 - Customer Facing Technology BI - 51N09**

Please refer to the following attachments:

- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment A for the CC&B COBOL to Java Replacement Project Initiation Charter
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment B for the CC&B COBOL to Java Replacement Project Statement of Scope
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment C for the CC&B COBOL to Java Replacement Project Management Plan
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment D for the CC&B/MDM – QA and Automated Testing (Pkg. 1 & 2) Charter/Project Management Plan
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment E for the CC&B/MDM Application Upgrade Project Initiation Charter



- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment F for the CC&B/MDM Enhancements 2019 – Packages 1 & 2 Project Management Plan
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment G for the CFTP: Mobile App Billing, Payments, & Enhancements Project Initiation Charter
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment H for the CFTP: Mobile App Enhancements (Payments) Project Statement of Scope
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment I for the CFTP: Mobile App Enhancements (Payments) Project Management Plan
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment J for the Customer Relationship Management (CRM) – Phase 1: Design Project Initiation Charter
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment K for the DSM Phase 2 – Finalize Commercial Programs Charter/Project Management Plan
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment L for the DSM System Implementation Phase 2: Finalize Commercial Programs Project Statement of Scope
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment M for the DSM System Implementation Phase 2: Finalize Commercial Programs Project Management Plan
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment N for the Project Campfire-Phase 3 r1: SharePoint Online Upgrade Project Management Plan (PMP/Combo)
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment O for the Intranet Replacement (Project Campfire) Phase 3 r2: AVAnet Department Pages Project Initiation Charter
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment P for the Intranet Replacement (Project Campfire) Phase 3 r2: AVAnet Department Pages Project Management Plan
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment Q for the myAvista Web: QA & Automated Testing (Pkg's 1 & 2) Charter/Project Management Plan
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment R for the Sitecore Upgrade Project Initiation Charter
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment S for the Sitecore Upgrade Project Statement of Scope
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment T for the AMI Customer Web Features Charter/Project Management Plan
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment U for the AMI Customer Web Features Go-Live Approval
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment V for the AMI Customer Web Features Change Request Form dated November 20, 2018
- Staff\_DR\_178\_ER5151\_BI\_51N09\_Attachment W for the AMI Customer Web Features Change Request Form dated February 15, 2019

## **ER5155 - Data Center Compute and Storage Systems**

### **BI - 55N09**

Please refer to the following attachments:

- Staff\_DR\_178\_ER5155\_BI\_55N09\_Attachment A for the Windows Server 2008 OS Refresh – Package 3 Project Statement of Scope
- Staff\_DR\_178\_ER5155\_BI\_55N09\_Attachment B for the Windows Server OS 2008 Refresh – Package 3 Project Initiation Charter
- Staff\_DR\_178\_ER5155\_BI\_55N09\_Attachment C for the Windows Server 2008 OS Refresh – Package 3 Project Management Plan
- Staff\_DR\_178\_ER5155\_BI\_55N09\_Attachment D for the 2018 Data Storage System Refresh – Primary Charter/Project Management Plan

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- Staff\_DR\_178\_ER5155\_BI\_55N09\_Attachment E for the Remote Site Server Refresh – Pkg 1 Project Initiation Charter
  - Staff\_DR\_178\_ER5155\_BI\_55N09\_Attachment F for the Remote Site Server Refresh – Pkg 1 Project Statement of Scope
  - Staff\_DR\_178\_ER5155\_BI\_55N09\_Attachment G for the Server Virtualization OS Refresh Package 2 Project Initiation Charter
  - Staff\_DR\_178\_ER5155\_BI\_55N09\_Attachment H for the Server Virtualization OS Refresh Package 2 Project Statement of Scope
  - Staff\_DR\_178\_ER5155\_BI\_55N09\_Attachment I for the Server Virtualization OS Refresh Package 2 Project Management Plan
  - Staff\_DR\_178\_ER5155\_BI\_55N09\_Attachment J for the Windows Server OS 2008 Refresh – Package 4 Project Initiation Charter
  - Staff\_DR\_178\_ER5155\_BI\_55N09\_Attachment K for the Windows Server OS 2012 Refresh – Package 1 Project Initiation Charter

**ER5156 - Digital Grid Network Expansion**  
**BI - 56N09**

Please refer to the following attachments:

- Staff\_DR\_178\_ER5156\_BI\_56N09\_Attachment A for the Fixed Network 3G Cellular Replacement Project Initiation Charter
- Staff\_DR\_178\_ER5156\_BI\_56N09\_Attachment B for the DGNE Pullman Satellite Implementation Project Management Plan (PMP/Combo)
- Staff\_DR\_178\_ER5156\_BI\_56N09\_Attachment C for the DGNE Rural Digital Grid Satellite Implementation Project Management Plan (PMP/Combo)
- Staff\_DR\_178\_ER5156\_BI\_56N09\_Attachment D for the Safe Harbor Spectrum Implementation Project Initiation Charter
- Staff\_DR\_178\_ER5156\_BI\_56N09\_Attachment E for the DGNE Spokane Field Area Network Upgrade 2019 Project Initiation Charter

**ER7000 - Transportation Equipment**  
**BI - 80K51**

Please refer to the following attachment:

- Staff\_DR\_178\_ER7000\_BI\_80K51\_Attachment A for life cycle detail regarding 2019 forecasted transfers to plant related to transportation equipment

**ER7132 - Dollar Road Service Center Addition and Remodel**  
**BI - 32H07**

Please note, in preparing the response to this request, the Company has determined that this project was included incorrectly in the 2019 forecasted transfers to plant adjustment. This ER should be removed from this general rate case filing, the impact to revenue requirement is a decrease of approximately \$277,000.

Avista commissioned Roen Associates to prepare an estimate for the Dollar Road Service Center. Based on the building specifications provided, Roen Associates prepared an estimate with local construction costs at that point in time. This estimate assumed a 3% escalation, put General Contractor Overhead and Profit onto its own line, and did not include sales tax or other costs related to furniture, warehouse shelving, IT costs, etc. For

internal decision making, Avista prepared figures for the Steering Committee which the General Contractor Overhead and Profit to each individual line, added sales tax, assumed a lower escalation of 1%, as well as added furniture, IT, and other costs. A reconciliation between the two estimates is included as well.

Staff/308  
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Please refer to the following attachments:

- CONFIDENTIAL - Staff\_DR\_178\_ER7132\_32H07\_Attachment A for the Roen Associates estimate
- CONFIDENTIAL - Staff\_DR\_178\_ER7132\_32H07\_Attachment B for internal Steering Committee figures
- Staff\_DR\_178\_ER7132\_32H07\_Attachment C for a reconciliation between Roen Associates estimate and internal Steering Committee figures

### **ER7201 - Jackson Prairie Storage Projects**

#### **BI - JN604**

Please see the Company's response to Staff DR 159. The Jackson Prairie (JP) 5-year Capital Plan, as provided in Staff DR 159, outlines by project the current 2019 budget (approved by all owners), as well as a forecast of the following 5-years (2020-2025). The JP Risk Mitigation Plans provides additional support for the 5-year forecast, including the current 2019 budget in the total mitigation cost estimate. Being that one of the largest capital projects is related to the ongoing PHMSA gas well integrity project, PHMSA underground storage regulations and a gas well integrity report have been provide herein as support.

Please refer to the following attachments:

- Staff\_DR\_178\_ER7201\_BI\_JN604\_Attachment A for prioritization list of JP Risk Mitigation Plans in support of the JP 5-year capital plan
- Staff\_DR\_178\_ER7201\_BI\_JN604\_Attachment B for PHMSA underground storage regulations effective January 18, 2017
- CONFIDENTIAL - Staff\_DR\_178\_ER7201\_BI\_JN604\_Attachment C for an example of one of the gas well integrity reports completed on one of the JP wells

- c. Assuming that project planning and scoping must occur for some time before the projects begin,
  - i. As discussed above in 178a., project numbers may be originated at different points throughout the year. The origination may have dependencies on completion of other projects or studies. New project numbers would be available on a monthly basis, but each Budget Item may still be a mix of in flight and yet-to-be-created projects.
  - ii. The capital budgeting process is the means by which new capital projects and capital expenditures (such as the purchase of software or information technology equipment) are approved. Available capital budget funds are allocated annually to capital projects/expenditures by the Capital Planning Group based on a prioritization of capital projects and expenditures. The Finance Committee of the Board approves the annual capital budget.

As approved capital projects are begun, the project sponsor requests that a capital project be set up in the Projects module on a Capital Project Request (CPR) form. Non-capital projects, utilized to capture costs associated with operations and maintenance (as well as suspense and deferred items), are requested on a Non-Capital Project Request form.

Docket UC 366 The Capital Project Request form captures information required for project set up, including the FERC accounts to be utilized for the project's accounting, the project sponsor, and the project budget manager's approval. Individuals are required to indicate whether the project will include retirement of materials or equipment, and to itemize estimated cost of removal and salvage by FERC account.

As work orders are set up in Maximo (asset management application), the work order number is pointed and correlated to a project in the Projects module. This enables (where applicable) appropriate cost assignment between Maximo and Projects, as well as the identification of discrepancies between the data in the two systems.

Projects and Fixed Asset (PFA) accounting analysts review approved Capital and Non-Capital Project Request forms to determine whether:

- The project has been approved by the project budget manager;
- The project description and purpose support the accounting treatment requested by the project sponsor;
- The estimated dollar amount and description of the work associated with the project complies with the Capitalization Policy; and
- Based on the estimated completion dates and the description of project work, the project has been appropriately designated to receive AFUDC.

Based on the type of project and the tasks included in the project request, a PFA accounting analyst selects the appropriate project template in the Projects module to set up the project. The project templates assign appropriate project and task combinations to the project. Selection of the project template also determines which overhead schedules will be applied to the project.

New projects are then entered in Oracle Financial Systems Projects by a PFA Accounting Analyst. Project setup as well as the new project request form are then reviewed and approved by a second PFA accounting analyst. The new project information is then interfaced to Maximo (capital and expense), if applicable, and PowerPlan (capital only).

The Company has established certain blanket capital projects for tracking projects that are recurring in nature and reflect a grouping of a number of relatively low-dollar individual projects within the blanket, and which should be capitalized within the requirements of the Capitalization Policy. These projects are usually completed within 30 days or are considered "hot" work. The amounts accrued in blanket capital projects are transferred to plant each month.

- iii. In some cases, the preliminary planning may occur before project number creation, but the majority of planning/designing and permitting activity occurs after creation of the project number. Essential documents as described may be organized and/or tracked in different ways as a project moves through initial planning, project number creation, design, and completion. Some projects may utilize franchise agreements rather than specific permits. Others may have planning artifacts such as charters that are required as part of project number creation.

d. Regarding "Staff\_DR\_140, Attachment C.xlsx",

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i. Please see Staff\_DR\_178, Attachment A, for the actual transfers-to-plant from January 1, 2019, to April 30, 2019. The Company will continue to provide actual transfers-to-plant for each month at the time of month-end-close.

e. Regarding “Staff\_DR\_140, Attachment D.pdf” and the project initiation charter found on pages through 9,

i. The following is a breakdown of the \$4,082,175 labor costs between Avista employees and outside contractors:

Employee	Contractor	Totals
13%	87%	100%
\$519,927.97	\$3,562,247.03	\$4,082,175.00

1. Avista employees labor is budgeted between capital and O&M based on planned work. Therefore, no costs have been included in O&M for these employees in the current rate case. Also, when a project is in flight, employees directly charge time to the appropriate capital project number and not O&M expense.
- i. The annual licensing cost of \$150,754.20 is for one product, Microsoft Windows 10 E3, with a quantity of 2,180 client licenses.

Docket UG 366

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/09/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Andy Leija
TYPE:	Data Request	DEPT:	Enterprise Technology
REQUEST NO.:	Staff – 179	TELEPHONE:	(509) 495-4602
		EMAIL:	Andy.Leija@avistacorp.com

**REQUEST:**

Regarding the Enterprise Technology projects as listed Exhibit No. 504 page 2 “Capital Investment Business Case Index”,

- a. Please provide an estimate of the Company wide financial savings expected to result from implementation of each ER project, including but not limited to:
  - i. Labor cost savings
  - ii. Reduced headcount (FTE)
  - iii. Reductions in equipment investment, licensing, and or systems maintenance costs.
  - iv. Reductions in materials and supplies expense
  - v. Reductions in inventory and the carrying cost of inventory
  - vi. Reductions in contract services and/or outside labor
- b. Please provide a narrative explanation of how these savings are passed through to Oregon customers in this rate filing, UG 366.

**RESPONSE:**

Regarding the Enterprise Technology projects as listed Exhibit No. 504 page 2 “Capital Investment Business Case Index”,

- a. The Enterprise Technology capital investment business cases listed provide line of sight to the type of technology investments that Avista is prioritizing to maintain a safe and reliable natural gas and electric infrastructure for all our customers. The established governance across the various technology business cases determines the priority for each investment. Various investment drivers are aligned with each technology investment, such as Performance and Capacity, Asset Condition, Customer Service Quality and Reliability, Failed Plant and Operations, and Mandatory & Compliance.

Although these investments in technology are not directly for the sole purpose of labor cost savings or reducing headcount, etc., there are technology project examples that have reduced labor hours and therefore costs spent on manual business processes through technology automation. As an example, the Enterprise Content Management project was able to reduce paper invoice processing and the hours and costs associated with it. Additionally, the investment in Quality Assurance and Automated Testing provides a comprehensive testing automation solution that allows for more rapid deployment of key business applications (e.g. Customer Care and Billing, Maximo, Geospatial Information Systems, Enterprise Business Suite, AU.com, Enterprise BUS, etc.) with reduced manual testing. The investment improves the quality, scalability, and completeness of QA Testing at Avista, while reducing reliance on key business users for testing.

The technology governance committees, in alignment with technology roadmaps, continuously look for ways to reduce costs in equipment, licensing and/or system maintenance by consolidating technology products, negotiating reduced rates, or standardizing on a technology offering. For example, a recent Skype project consolidated multiple technologies and reduced costs of duplicative maintenance on telephone technology. Additionally, standardizing Customer Service Representative (CSRs) technology has allowed greater flexibility for training and quality assurance in all our call centers, while reducing labor costs associated with desk moves. CSRs can literally pick up their laptop and move as needed. Similarly, the standardization of our field staff rugged PCs allow for ease of mobility in the field from one vehicle to the next, as well as replacement of broken devices easily with little to no downtime. The standardization of equipment can have reductions in materials and supplies, as there are less exceptions to manage in bulk orders.

- b. The savings associated with automation of manual business processes through technology investment are passed through to all our customers, including those in Oregon, by means of spending saved time on more high value work assignments required by meeting regulatory compliance requirements, analyzing risks and prioritizing investment to maintain reliable assets, optimizing performance and capacity of our systems to delivery energy to our customers, and improving Avista's culture of safety and customer focus.

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/17/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Andy Leija
TYPE:	Data Request	DEPT:	IT Delivery
REQUEST NO.:	Staff – 207	TELEPHONE:	(509) 495-4602
		EMAIL:	andy.leija@avistacorp.com

**REQUEST:**

Regarding ER 5027: Fiber Network Lease Service Replacement and the following statement included in the Company's response to Staff DR 163(d) "Transitioning the Company's Emergency and Control network data from leased network services to a private network infrastructure aligns with the long term network strategy and will reduce both risk and Operate and Maintain (O&M) costs to the Company. The project representing this work commenced in 2018 due to the anticipated complexity associated with rights of ways, permitting, construction, and coordination with other parties (city/county planning departments) to take advantage of complementary projects.",

- a. Please identify the fiber optic lines being physically installed in the Company's Oregon service territory including start location, end location, and the approximate number of miles being installed.

**RESPONSE:**

- a. Avista has no leased fiber in Oregon. However, leased fiber being replaced in Washington and Idaho does service customer call centers, operations centers, and back office communication for the benefit of all natural gas and electric customers, including customers located in Oregon.



Docket UG 366

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/17/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Andy Leija
TYPE:	Data Request	DEPT:	IT Delivery
REQUEST NO.:	Staff – 208	TELEPHONE:	(509) 495-4602
		EMAIL:	andy.leija@avistacorp.com

**REQUEST:**

Regarding ER # 5030 Land Mobile Radio & Real Time Comm Systems, the Company's response to Staff DR 161(f), and "Staff\_DR\_125, Attachment A.xlsx",

- a. Please provide the dollar value of the \$180,863 system wide investment in calendar year 2018 that occurred at Company facilities physically located in Oregon.
- b. Please provide a narrative explanation of how coverage enhancements at Mt. Idaho and Stranger Mountain benefit Oregon ratepayers including specific examples of how Avista's Oregon employees would use the equipment on an ongoing basis.
- c. Please provide a definition of "converged communication network" as the term is used in the Company's response to Staff DR 161.
- d. Please provide a list of frequency bands (in megahertz) utilized by the Company's land mobile radio system.

**RESPONSE:**

Regarding ER # 5030 Land Mobile Radio & Real Time Comm Systems, the Company's response to Staff DR 161(f), and "Staff\_DR\_125, Attachment A.xlsx",

- a. None of the \$180,863 investment in calendar year 2018 was installed at Oregon facilities. This investment was in system wide enhancements or in efforts to address coverage gaps in the Land Mobile Radio (LMR) system.
- b. Coverage enhancement efforts at Mount Idaho and Stranger Mountain benefit Oregon ratepayers by providing additional communication paths for Avista personnel to utilize both in their day to day operations, as well as in emergency situations. For example, an Oregon employee could use the land mobile system to communicate with personnel in the vicinity of Mount Idaho or Stranger Mountain in requesting assistance in an emergency situation or in other daily operations.
- c. The LMR system is a "converged communication network" or a single LMR system that does not act independently. It allows a gas serviceman to travel from Washington or Idaho to Oregon and use the same LMR system.
- d. The following blocks are used by Avista to communicate across the LMR system throughout our service territory:
  - 1MHz (500 kHz paired) of AMTS A Block spectrum, 217.500-218.000/219.500-220.00 MHz

Docket UO 3660 kHz (300 kHz paired) of AMTS A Block spectrum, 217.700-  
218.000/219.700-220.00 MHz

- 750 kHz (375 kHz paired) of AMTS B Block Spectrum, 217.0 – 217.375  
MHz/219.0 -219.375 MHz

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/21/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Vance Ruppert
TYPE:	Data Request	DEPT:	Facilities
REQUEST NO.:	Staff – 209	TELEPHONE:	(509) 495-2235
		EMAIL:	vance.ruppert@avistacorp.com

**REQUEST:**

Regarding the Company's response to Staff DR 164(d)(ii) and "Staff\_DR\_164, Attachment D.pdf",

- a. Please provide total square footage of the entire facility as constructed
- b. Please supplement the Company's response to identify areas that house functions NOT materially benefitting Oregon customers, a list of those functions, and the associated square footage.

**RESPONSE:**

- a. The total square footage of the entire facility as constructed is 88,607 sq. ft.
- b. The Company does not allocate facilities based on square footage or by use-studies. The Company analyzes a facility in total and determines the primary uses of that facility and which services/jurisdictions are being served. Once this determination is made, it will be assigned to service (ie, electric, natural gas, or common) and jurisdiction (ie, Oregon, Washington, Idaho, or common). The Company uses standard allocation factors based on these service/jurisdiction combinations. It would be too much of an administrative burden to allocate a facility by some other unit than the method currently used by Avista.

Furthermore, the definition of "materially" regarding the benefit to Oregon customers is subjective and undefined in Staff DR 164(d)(ii) request. For example, in terms of square footage, a small amount of square footage may be used to house a critical asset or function that is absolutely necessary to provide service (or a benefit to Oregon customers). Square footage is not necessarily an indicator of importance or relevance for cost allocations.

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/14/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Vance Ruppert
TYPE:	Data Request	DEPT:	Facilities
REQUEST NO.:	Staff – 210	TELEPHONE:	(509) 495-2235
		EMAIL:	vance.ruppert@avistacorp.com

**REQUEST:**

Please provide a list of all Company buildings physically located in Oregon, the street addresses where they are located, and

- a. Please provide the original cost, accumulated depreciation, and net book value as shown on the Company's books and records as of December 31, 2018 (system wide values).
- b. Please provide a display showing how the original cost was allocated to Oregon and the cost, accumulated depreciation, and net book values included in the Oregon rate base as of December 31, 2018 (Oregon values).

**RESPONSE:**

For a list of all Company buildings physically located in Oregon, including the street address where they are located, please see Staff\_DR\_210 Attachment A.

- a. Please refer to Staff\_DR\_210 Attachment B for for the original cost, accumulated depreciation, and net book value related to the Company buildings physically located in Oregon as of December 31, 2018. These costs were originally allocated entirely to Oregon.
- b. Please refer to a. above.

Docket UG 366

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/14/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jeff Webb
TYPE:	Data Request	DEPT:	Gas Engineering
REQUEST NO.:	Staff – 211	TELEPHONE:	(509) 495-4424
		EMAIL:	jeff.webb@avistacorp.com

**REQUEST:**

Regarding the Company's response to Staff DR 162(b)(ii),

- a. Please provide a narrative description of how the "appropriate amount of additional capacity" is determined including the process for management approval and a list of documents typically generated during the process.

**RESPONSE:**

It is prudent to upsize a station at the time of a rebuild to account for future growth. The alternative would be to only size the station to meet the current demand and then have that station be oversubscribed within a short period of time, forcing yet another rebuild.

As described in the Business Case, the premise for doing work under ER 3002 - Regulator Station Reliability is described as: "This annual program will replace or upgrade existing at risk Regulator Stations and industrial meter sets that are at the end of their service life to current Avista standards. Additionally, it will address enhancements that will improve system operating performance, enhance safety, replace inadequate or antiquated equipment that is no longer supported, and ensure the reliable operation of metering and regulating equipment."

As part of the design process, when a station is replaced or upgraded a verification of the current capacity requirement is made with Gas System Planning. Then a review of both historical and predicted future growth patterns is performed. The culmination of these data points will then be taken into account when sizing the equipment of the replacement station. The small incremental cost of upsizing components during a rebuild to account for future growth opportunities is dwarfed as compared to the alternative of designing the new station for only the current load and then having to come back within a few years to add capacity to that station. The practice of adding capacity to account for future growth is common in the industry.

Sometimes during the design process, it will be decided to upsize station piping to meet a greater future capacity requirements, but components such as valves and pressure regulators will have a smaller amount of additional capacity added in. This helps keep the cost down initially and makes adding capacity in the future by replacing singular components a low effort and low cost alternative.

There is not a formal worksheet to document this process, however the design drawing does document the Design Parameters of the station, to include the Design Load. The Design Load includes the current capacity requirement plus any applicable growth percentage. Below is a screen shot of an example of the Design Parameters from a recent regulator station drawing.

Docket UG 366 DESIGN PARAMETERS	
STATION MAOP	= 275 PSIG
REG CAPACITY	= 102,105 SCFH (P1 MIN = 190 PSIG, P2 = 55 PSIG)
FAILURE FLOW	= 176,268 SCFH @ 250 PSIG INLET
RELIEF CAPACITY	= 189,210 SCFH (P2 = 60 PSIG)
DESIGN LOAD	= 70,000 SCFH

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/15/2019
CASE NO.:	UG 366	WITNESS:	Heather Rosentrater
REQUESTER:	PUC Staff	RESPONDER:	Michael Whitby
TYPE:	Data Request	DEPT:	Gas Facilities
REQUEST NO.:	Staff – 212	TELEPHONE:	(509) 495-4261
		EMAIL:	Michael.whitby@avistacorp.com

**REQUEST:**

Regarding the Company's response to Staff DR 157 regarding Aldyl-A Pipe Replacement,

- a. Please explain why the Medford projects labeled "Carry-Over" do not appear to be included in the 2018 CWIP list provided in response to Staff DR #166 (Staff\_DR\_166 Attachment B - 2018.xls).
- b. Please indicate whether any of the projects increase capacity either in terms of pipe size or the Company's operational ability to deliver gas (e.g. looping, etc.).
  - i. For pipe size increases please provide the number of feet, the size being replaced, and the type and size installed for each project.
- c. Please explain the meaning and implications of the label "Priority Services performed by local district".

**RESPONSE:**

- a. The term "Carry-Over" was used to identify work that was not completed in prior year(s) but still needs to be completed. When the 2018 CWIP list was developed it was not known that these projects would "carry over" into the future.
- b. These projects sometimes include a minimal amount of pipe upsizing and loop feeds, however the forecasted and actual costs are for Aldyl A pipe replacement only. The costs associated with pipe upsizing and loop feeds are charged to their respective accounts/budgets, not the Aldyl A budget.
- c. A description of "Priority Services", also referred to as "Priority Aldyl A Piping" can be found on page 28 of the "Avista Utilities Natural Gas Safety Plan for Oregon" under "Heightened Risk Prioritization within High-Consequence Areas" (Staff\_DR\_212 Attachment A). This body of work is managed by the Gas Facilities Replacement Program (GFRP) who assigns and tracks the work. The physical work is planned and executed by local districts, in this case, the Medford and Roseburg local district offices.

Docket UG 366

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/21/2019
CASE NO.:	UG 366	WITNESS:	Jody Morehouse
REQUESTER:	PUC Staff	RESPONDER:	Annette Brandon
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 213	TELEPHONE:	(509) 495-4324
		EMAIL:	annette.brandon@avistacorp.com

**REQUEST:**

Regarding the Company's response to Staff DR 159(a)(iv),

- a. Please provide the retail load and working gas inventory calculations underlying the stated correct allocation factor of 9.65%.

**RESPONSE:**

Regarding the Company's response to Staff DR 159(a)(iv),

Please see the information below for a summary of Oregon's portion of Jackson Prairie Capacity (excludes those amounts leased through Northwest Pipeline):

Year Assigned	Oregon Capacity/Working Gas (dekatherms)	Washington/Idaho Capacity/Working Gas (dekatherms)
Prior to 2002 Expansion	0	5,234,666
11/01/2008	262,446	0
05/01/2011	560,891	2,470,010
Total Capacity	823,337	7,704,676
Percent	9.65%	90.35%

Prior to the 2002 expansion, all working gas capacity associated with Jackson Prairie was allocated to the Company's Washington/Idaho customers. The 2002 capacity expansion was ultimately allocated between jurisdictions in two steps. The first step assigned 262,446 dekatherms to Oregon customers in 2008; the second step allocated 2,470,010 dekatherms to Washington/Idaho and 560,891 dekatherms to Oregon customers in 2011. As agreed to in Dockets UG-181 and UG-201, this expansion was allocated such that the total 2002 expansion of 3,293,347 dekatherms (262,446 + 560,891 + 2,470,010) allocation would be 75% Washington/Idaho and 25% Oregon. This allocation was based on forecast jurisdictional sales for the November 2008 – 2009 time period.



**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/17/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 224	TELEPHONE:	(509) 495-2204
		EMAIL:	jeanne.pluth@avistacorp.com

**REQUEST:**

Regarding the Company work paper “1) 2018 Allocation Factor.xls” and the “Allocation Factor Adjustment 1.01 G-AF”,

- a. Please explain why the “FEDERAL INCOME TAXES” adjustment of \$44,213 appears to be flowing through on line 19 State Income Tax on Exhibit 501/1.
- b. Please explain the economic rationale for including income taxes in the allocation adjustment given the Company paid the Oregon minimum tax in 2018 and federal taxes are normalized for ratemaking purposes.

**RESPONSE:**

That adjustment was made in error. The \$44,213 was calculated for Federal Tax and entered as state income tax adjustment. The federal taxes are computed using the statutory rates, so therefore, the \$44,214 should be removed from the case.

Please see Staff\_DR\_223, Attachment A, for the revised “Allocation Factor Adjustment 1.1 G-AF”.

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/17/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 225	TELEPHONE:	(509) 495-2204
		EMAIL:	jeanne.pluth@avistacorp.com

**REQUEST:**

Regarding the Company's response to Staff DR #118 (Staff\_DR\_118 Attachment B.xlsx) and Company work paper "1) SIT Calculation 2018 pf 2020.xlsx",

- a. Please explain why the Oregon BETC carryforward amounts differ (\$1,011,428 and \$270,138 + 841,290 = \$1,111,428, respectively).

**RESPONSE:**

The information provided in Staff\_DR\_118-Attachment B was incorrect. The Company had originally used \$100,000 of BETC's in 2015 and 2016 to offset the minimum amount of tax owing to Oregon. In 2017, the Company returned this \$200,000, due to Oregon House Bill 2171. The \$100,000 was reflected in 2016 in the originally filed response to Staff\_DR\_118, however, the correction for 2015 was inadvertently missed. Please see Staff\_DR\_118-Attachment B-Revised, which reflects this correction and reflects the proper BETC carryforward amount of \$1,111,428.

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/17/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 226	TELEPHONE:	(509) 495-2204
		EMAIL:	jeanne.pluth@avistacorp.com

**REQUEST:**

Regarding the Company's response to Staff DR #115 (Staff\_DR\_115 Attachment.xlsx),

- a. Please provide a narrative explanation of the methodology underlying Oregon jurisdictional amounts for the following 2018 M-1 adjustments:
  - i. 997012 Transportation Depreciation \$1,630,111
  - ii. 997080 Book Transportation Depr \$0
  - iii. 997008 DSM Book Amortization \$(23,659)
  - iv. 997010 Deferred Gas Credit and Refunds \$(976,197)
  - v. 997031 Decoupling Mechanism \$(378,320)
  - vi. 997033 DSM Tariff Rider - 99 (G) \$(249,468)
  - vii. 997065 Amortization - Unbilled Revenue Add-Ins \$(32,599)
  - viii. 997085 FAS106 Post Retirement – OR \$167,049
  - ix. 997086 FAS87 Pension Benefits – OR \$(90,923)
  - x. 997087 Redemption Expense Amortization – OR \$117,063
  - xi. 997107 MDM System \$249,000
  - xii. 997109 Tax Reform Amortization \$(157,912)

**RESPONSE:**

Explanations for allocation methodology for the Schedule M Adjustments identified above follows:

- i. 997012 Transportation Depreciation \$1,630,111 – Account 997012 is used for Oregon and Account 997080 is used for Washington and Idaho for transportation depreciation tax adjustments. The amounts are directly assigned.
- ii. 997080 Book Transportation Depr \$0 – See description above for Account 997012.
- iii. 997008 DSM Book Amortization \$(23,659) – Directly assigned.
- iv. 997010 Deferred Gas Credit and Refunds \$(976,197) – Directly assigned.
- v. 997031 Decoupling Mechanism \$(378,320) – Directly assigned.
- vi. 997033 DSM Tariff Rider - 99 (G) \$(249,468) – Directly assigned.
- vii. 997065 Amortization - Unbilled Revenue Add-Ins \$(32,599) – Directly assigned.
- viii. 997085 FAS106 Post Retirement – OR \$167,049 – Allocated using CD.AA factor.
- ix. 997086 FAS87 Pension Benefits – OR \$(90,923) – Allocated using CD.AA factor.
- x. 997087 Redemption Expense Amortization – OR \$117,063 – Allocated using CD.AA factor.
- xi. 997107 MDM System \$249,000 – Directly assigned.
- xii. 997109 Tax Reform Amortization \$(157,912) – Directly assigned.

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/17/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 227	TELEPHONE:	(509) 495-2204
		EMAIL:	jeanne.pluth@avistacorp.com

**REQUEST:**

Regarding Commission Order No. 19-050, please explain how the ratepayer benefit from unprotected EDIT of \$235,000 is reflected in this general rate case.

**RESPONSE:**

The unprotected EDIT of \$235,000 was a one-time credit due to the Tax Reform Act of 2017. That credit is being refunded to customers with Schedule 474 for the period March 1, 2019 through February 29, 2020. (See Docket UM-1918). Therefore, that credit is not reflected in this general rate case.

Docket UG 366

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CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 228	TELEPHONE:	(509) 495-2204
		EMAIL:	jeanne.pluth@avistacorp.com

**REQUEST:**

Please provide the estimated amount of “ARAM Amortization Flow Through DFIT” for 2019 through 2023.

**RESPONSE:**

The estimated system amount of “ARAM Amortization Flow-through DFIT” for 2019 through 2023 follows:

2019 = \$8,337,812

2020 = \$9,691,969

2021 = \$10,192,778

2022 = \$10,141,878

2023 = \$10,400,049

Oregon’s share will be determined based on the amount of direct assignment and the allocation factors in use for each period. In 2018, Oregon’s share was approximately 6% of the system amount.

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 400**

**Opening Testimony**

**July 16, 2019**

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Brian Fjeldheim. I am a Senior Financial Analyst employed in the  
3 Energy Finance and Audit Division of the Public Utility Commission of Oregon  
4 (OPUC or Commission). My business address is 201 High Street SE, Suite  
5 100, Salem, Oregon 97301.

6 **Q. Please describe your educational background and work experience.**

7 A. My witness qualification statement is found in Exhibit Staff/401.

8 **Q. What is the purpose of your testimony?**

9 A. I present Staff's analysis and recommendations regarding the rate treatment of  
10 gas storage in rate base, "underground storage operating expense," "other gas  
11 supply expense," "purchased gas expense," non-labor Administrative and  
12 General expenses (A&G), Allowance for Funds Used During Construction  
13 (AFUDC), and the Integrated Resource Plan (IRP).

14 **Q. Did you prepare an exhibit for this docket?**

15 A. Yes. I prepared the following exhibits:  
16 Staff/401 Witness Qualification Statement  
17 Staff/402 Gas Storage in Rate Base – Associated Avista workpaper and  
18 responses to Staff Data Requests.  
19 Staff/403 Underground Storage Operating Expense - Associated Avista  
20 Workpaper and responses to Staff Data Requests.  
21 Staff/404 Other Gas Expense - Associated Avista workpaper and  
22 responses to Staff Data Requests.  
23 Staff/405 A&G Non-Labor Expenses - Associated Avista workpaper and  
24 responses to Staff Data Requests.  
25 Staff/406 AFUDC - Associated Avista workpaper and responses to Staff  
26 Data Requests.  
27

28 **Q. How is your testimony organized?**

29 A. My testimony is organized as follows:

1	Issue 1, Gas Storage In Rate Base.....	3
2	Issue 2, Underground Storage Operating Expense .....	7
3	Issue 3, Other Gas Expense .....	12
4	Issue 4, Purchased Gas Expense .....	15
5	Issue 5, A&G Non-Labor Expenses .....	16
6	Issue 6, AFUDC .....	21
7	Issue 7, IRP .....	24



**ISSUE 1, GAS STORAGE IN RATE BASE**

**Q. Please describe the gas storage costs at issue.**

A. Storage gas consists of two components, “cushion gas” and “working gas inventory.” “Cushion gas” is permanently retained in storage to maintain operational pressure and prevent water deterioration in an underground storage reservoir. “Working gas inventory” is the gas that flows in and out of the storage reservoir, or Liquid Natural Gas (LNG) tank, to serve customer loads.

**Q. Please summarize Avista’s and Staff’s proposed rate treatment of Avista’s gas storage costs.**

A. Avista included a total of \$2,042,000 for gas storage in rate base, of which \$1,261,000 is “cushion gas” and \$781,000 is “working gas.”<sup>1</sup> Avista’s working gas amount is for the twelve month base year ending December 31, 2018. Staff supports including the cost of working gas and cushion gas inventory in rate base, but does not recommend adjusting the amount included in rate base as proposed by Avista.

**Q. Please summarize the Commission’s historical treatment of gas storage in rate base.**

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<sup>1</sup> Exhibit Avista/501, Smith/4-13, lines 265-267. Note: lines 265-267 are broken out in UG 366 (500) Smith WP, “00) Filed - 2019 OR Gas Rev Req Model”, tab “2020 Final-TP Detail Summary”, Column AW, lines 265-267.

1 A. In past orders, the Commission has discussed the appropriate regulatory  
2 treatment of gas storage costs.<sup>2</sup> All of the three regulated gas utilities serving in  
3 Oregon currently include these costs in rate base as a result of stipulations  
4 reached by the parties that the Commission has adopted.<sup>3</sup> Beginning in 1977,  
5 the Commission has allowed Cascade Natural Gas Corporation (Cascade) to  
6 include its gas storage costs as an asset in rate base.<sup>4</sup> However, in the past,  
7 the Commission has concluded that the amount included in rate base should  
8 be based on the most recent calendar year average<sup>5</sup>, and more recently  
9 adopted stipulations with this same approach.

10 **Q. Please summarize Staff's analysis of the dollar amount that should be**  
11 **included in rate base for working gas inventory.**

12 A. Staff has previously taken the position that year-to-year variations in average  
13 annual gas storage are caused by variations in weather from that forecasted  
14 and spot market gas prices falling below the average cost of gas in storage.<sup>6</sup>  
15 Staff's analysis in the previous rate cases (UG 288<sup>7</sup> and UG 325), and the  
16 current rate case (UG 366) shows that the amount a gas utility may include in  
17 rate base should be calculated using forecasted average working gas inventory  
18 balances for a recent or forecasted 12-month time period. Staff supports using

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<sup>2</sup> See *In the Matter of Cascade Natural Gas Corporation*, OPUC Docket No. UF 3246, Order No. 77-125 (February 22, 1977) and *In the Matter of Northwest Natural*, OPUC Docket No. UM 1651, Order No. 13-349 (September 30, 2013).

<sup>3</sup> See e.g., *In the Matter of Northwest Natural*, Order No. 13-349 at 5 (Commission adopting stipulation including NW Natural Gas Company's working gas inventory in rate base).

<sup>4</sup> *In the Matter of Cascade Natural Gas Corporation*, Order No. 77-125 (1977 WL 440903 at 3).

<sup>5</sup> See Docket No. UF 3084, UF 3129, Order No. 74-898 (Nov. 21, 1974).

<sup>6</sup> *In the Matter of Avista Corporation*, OPUC Docket No. UG 288, Exhibit Staff/700, Colville/4.

<sup>7</sup> See Docket No. UG 288, Exhibit Staff/700, Colville/4-6.

1 the 12 month average from the most recent calendar year to calculate average  
2 annual gas storage.

3 **Q. Did Staff issue data requests to Avista about this working gas inventory**  
4 **issue?**

5 A. Yes. Staff issued SDR 173 to Avista requesting monthly storage inventory  
6 levels as well as the monthly storage guideline for each storage facility. Based  
7 upon Avista's responses to SDR 173, "cushion gas" is valued in this rate case  
8 at its cost when placed in the reservoir. Please refer to pages 1-3 and the  
9 Excel file in Exhibit Staff/402 for the relevant SDR responses.

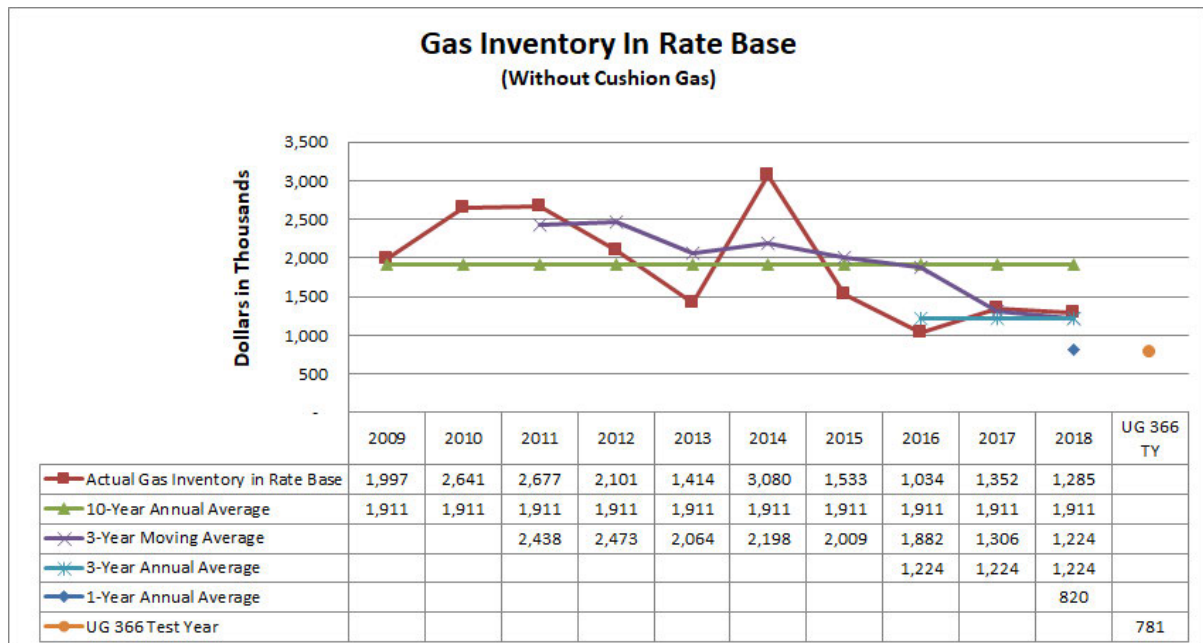
10 **Q. Please summarize Staff's analysis of Avista's responses to SDR 173.**

11 A. Using data provided in Avista's response to SDR 173, Staff calculated the  
12 dollar amount for the monthly average for the most recent calendar year  
13 (2018), three year annual average (2016 - 2018), a three year annual moving  
14 average, and a ten year annual average (2009 – 2018) for working gas  
15 inventories. Staff's practice is to consider the most recent calendar year  
16 average monthly results more heavily than a longer-term trend as the basis to  
17 calculate an adjustment for gas storage in rate base because near term price  
18 trends are more likely than older data to provide a more accurate projected  
19 price for the test year. For example, the Oregon city gate price for natural gas  
20 was approximately \$7.79 per dekatherm in 2009, approximately \$4.82 per  
21 dekatherm in 2013, and approximately \$3.90 per dekatherm in 2018.<sup>8</sup> Staff's

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<sup>8</sup> Pricing provided by the U.S. Energy Information Administration and accessed at  
<https://www.eia.gov/dnav/ng/hist/n3050or3a.htm>

recommendation is based on a review of Avista's actual dollar amounts for gas storage for the 2018 calendar year, a value of \$820,000 (excluding cushion gas). Avista's requested working gas in rate base is \$781,000.



**Q. What is Staff's proposed adjustment to Gas Storage in Rate Base?**

A: Avista's request of \$781,000 for working gas is below the most recent calendar year, three year, the three year moving, and the ten year averages and no adjustment is proposed at this time. Avista's request of \$1,261,000 for base gas (cushion gas) remains unchanged from the prior two rates cases (UG 325 and UG 288). Staff recommends allowing the requested total amount of \$2,042,000 for gas inventory in rate base, as requested by Avista.

**ISSUE 2, UNDERGROUND STORAGE OPERATING EXPENSE****Q. What is “underground storage operating expense?”**

A. “Underground storage operating expense” is expense recorded in Federal Energy Regulatory Commission (FERC) Accounts 814, 824, and 837 and includes: the cost of labor and expenses incurred in the general supervision and direction of underground storage operations; and the cost of labor, material used and expenses incurred in operating underground storage plant. Other underground storage operating expenses, which are not includible in any of the foregoing accounts, include research, development, and demonstration expenses; and the cost of labor, materials used and expenses incurred in the maintenance of equipment, the book cost of which is includible in Account 357, Other Equipment.<sup>9</sup>

**Q. Please summarize Avista’s proposal related to “underground storage operating expense.”**

A. Avista proposes to begin with the Total Underground Storage Operating Expense from its 2018 Results of Operation (ROO), and to apply adjustments, which results in a restated twelve month base year ended December 31, 2020, average of monthly averages (AMA) Test Period Total Underground Storage Operating Expense of \$246,000.<sup>10</sup>

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<sup>9</sup> See 18 C.F.R. FERC Accounts 814, 824, and 837, which can be accessed here:

[https://www.ecfr.gov/cgi-bin/text-idx?c=ecfr&SID=054f2bfd518f9926aac4b73489f11c67&rgn=div5&view=text&node=18:1.0.1.6.46&idn\\_o=18](https://www.ecfr.gov/cgi-bin/text-idx?c=ecfr&SID=054f2bfd518f9926aac4b73489f11c67&rgn=div5&view=text&node=18:1.0.1.6.46&idn_o=18)

<sup>10</sup> Exhibit Avista/501, Smith/4-13, line 47. Note: line 47 is broken out in UG 366 (500) Smith WP, "00) Filed - 2019 OR Gas Rev Req Model", tab "2020 Final-TP Detail Summary", Column AW, lines 44-46.

1 **Q. Please summarize the Commission's historical treatment of**  
2 **"underground storage operating expense."**

3 A. The Commission has not specifically addressed its policy regarding the  
4 proper amount of "underground storage operating expense" to include in  
5 rate base.

6 **Q. What is Staff's analysis and recommendation?**

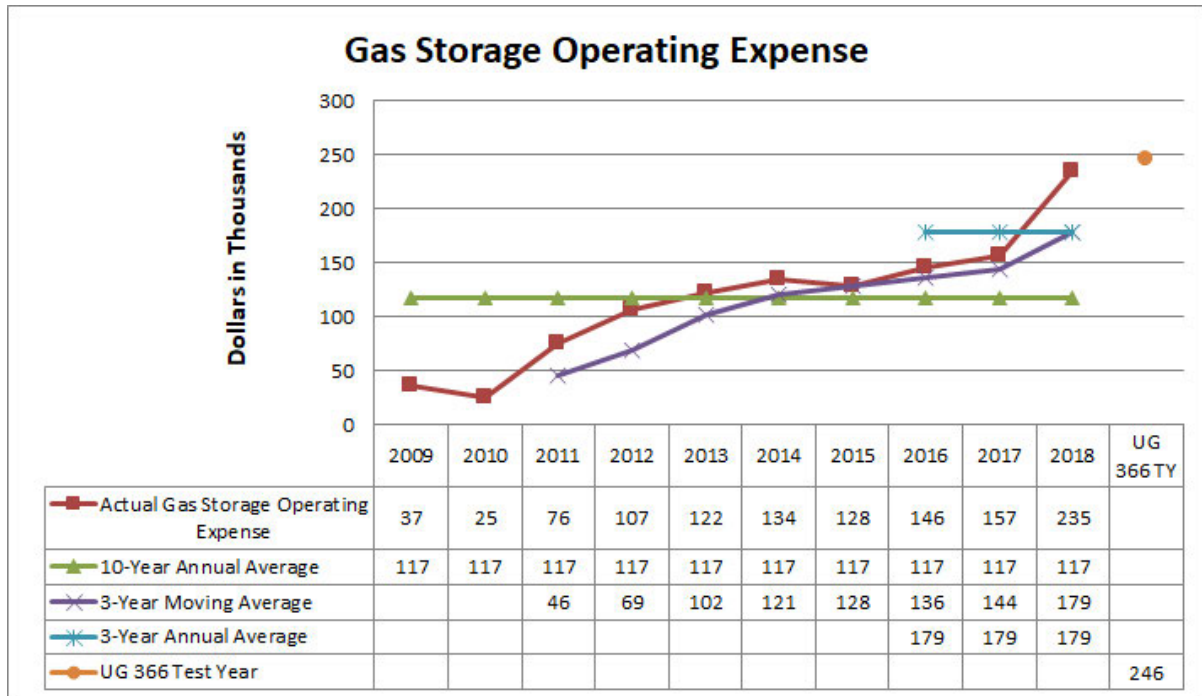
7 A. Staff practice is to consider the previous three years' expense results more  
8 heavily than longer-term trends, unless there is a reason not to do so. For  
9 example, if a recent change in state or Federal regulations were to require  
10 additional compliance or operating costs on a going forward basis, a longer  
11 term trend analysis would capture a relatively small portion of the expected  
12 Test Year expense. Staff's recommendation is based on review and analysis  
13 of Avista's actual "underground storage operating expense" for the previous  
14 three years (2016-2018).

15 As in its last two rate cases, Avista did not initially provide any details for  
16 supervision and engineering, other expenses, or other equipment.<sup>11</sup> Staff  
17 issued SDR 172 seeking 10-years of historical "underground storage  
18 operating expense" results, as well as a breakdown of "underground storage  
19 operating expense" into supervision and engineering, other expenses, and  
20 other equipment categories. The breakdown provided in response to  
21 SDR 172 is shown in the following table. Please refer to Exhibit Staff/403 at  
22 page 3 for the SDR 172 response.

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<sup>11</sup> See Docket No. UG 288, Exhibit Staff/700, Colville/4.

Supervision and engineering were \$0 in each year, and were omitted from Staff's review.



**Q. Please continue with explaining your analysis.**

A. Avista's Oregon share of Jackson Prairie storage capacity has not changed since the last expansion in 2011. However, Staff noted a 50 percent increase in total operating expenses from 2017 to 2018. In response, Staff issued DR 271 requesting that Avista explain the percentage increase in FERC Account 837. Avista responded that the primary driver of the expenditure increase results from increased capital spending at Jackson Prairie that is needed to comply with a new interim rule from the Federal Pipeline and Hazardous Material Safety Administration (PHMSA) that was issued on December 19, 2016. Please refer to Exhibit Staff/403 at page 4 for Avista's full response to DR 271. Staff issued a subsequent DR requesting Avista provide additional details on

the nature of the 2018 expenses and projected duration of the increased FERC 837 expenditures in DR 291. Please refer to Exhibit Staff/403 at page 5 for Avista's response.

**Q. Please summarize your proposed adjustment to “underground storage operating expense.”**

A. Staff proposes using the three-year average value (2016 – 2018) and then escalating the average using Avista's proposed All Urban Consumer Price Index (CPI-U) rates.<sup>12</sup>

CPI, Urban Consumers U.S.	
Avista published Sept 2018	
2018-2019	2.10%
2019-2020	2.30%
	4.40%

This will reduce Avista's requested “underground storage operating expense” by \$59,000, from \$246,000 to \$187,000.

**Q. Should Staff consider an alternative adjustment method for “underground storage operating expense?”**

A. No. Avista states in their response to DR 271 that increased 2018 base year expenditures in FERC Account 837 result from compliance activities related to an interim rule issued by PHMSA. However, FERC 837 expenses include additional expenses unrelated to compliance activities.

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<sup>12</sup> Exhibit Avista/500, Smith/14, line 21.



1     **Q. Based on this information, is the three year average still the best method**  
2     **to adjust Avista's test year expenditures?**

3     A. Yes. Staff proposes to continue using the three year average with CPI-U  
4     escalation. The continued use of the three year average captures, at least in  
5     part, the additional costs of compliance activities without giving undue weight to  
6     these expenditures. Additionally, Avista states in their response to DR 291 that  
7     the capital expenditures at Jackson Prairie are allocated 100 percent to  
8     Oregon. This differs from the cost allocation of 9.316 percent or 31.438 percent  
9     attributed to Oregon in Avista's response to SDR -119, Attachment D, tab "New  
10    Memo". Staff finds it unlikely that Oregon ratepayers are the sole beneficiaries  
11    of Jackson Prairie gas storage operations. As such, a 100 percent allocation to  
12    Oregon for increased FERC 837 expenditures appears unwarranted in this  
13    instance.

**ISSUE 3, OTHER GAS EXPENSE****Q. What is “other gas expense?”**

A. “Other gas expense” is expense recorded in FERC Account 813, and includes the cost of labor, materials used and expenses incurred in connection with gas supply functions, including, research and development expenses, not provided for in any other FERC account for gas expense.<sup>13</sup>

**Q. Please summarize Avista’s proposal related to other gas expense.**

A. Avista proposes to begin with the Total Other Gas Supply Expense from its 2018 ROO, to apply adjustments, which results in a Restated December 31, 2020 AMA Test Period Total Other Gas Supply Expense of \$673,000.<sup>14</sup>

**Q. Please summarize Commission historical treatment of “other gas supply expense.”**

A. Staff has not found a Commission order expressly addressing “other gas supply expense” expense treatment. Rather, in past rate cases, Staff has approached the issue by weighing the previous three years’ expense results more heavily than a long term trend, unless there is a specific reason not to do so.<sup>15</sup>

**Q. Please summarize Staff’s analysis.**

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<sup>13</sup> Exhibit Staff/404.

<sup>14</sup> Exhibit Avista/501, Smith/4-13, line 39. Note: line 39 is broken out in UG 366 (500) Smith WP, “00) Filed - 2019 OR Gas Rev Req Model”, tab “2020 Final-TP Detail Summary”, Column AW, lines 33-38.

<sup>15</sup> See Docket No. UG 305, Exhibit Staff/400, Colville/5.

1 A. Staff issued DR 171 seeking 10-year historical “other gas supply expense”  
2 results, as well as a breakdown of the “other gas expense” into Other Gas  
3 Purchases, Purchased Gas Expenses, Natural Gas Storage Transactions,  
4 Gas Used for Products Extraction, Other Gas Expenses, and Gas  
5 Technology Institute (GTI) Expense categories. Of these six expense  
6 subcategories, only Other Gas Expenses, and GTI Expenses remain after  
7 the various rate case adjustments.

8 Staff analyzed the non-labor component for Other Gas Supply Expenses  
9 (FERC 813) on the following basis:

10 Ten years of actual expenditures (2009 – 2018); ten year annual  
11 expenditure average; three year moving average; three year annual  
12 expenditure average (2016 – 2018); and the Company proposed Test Year  
13 (2020).

14 **Q. What was Avista’s response to SDR 171?**

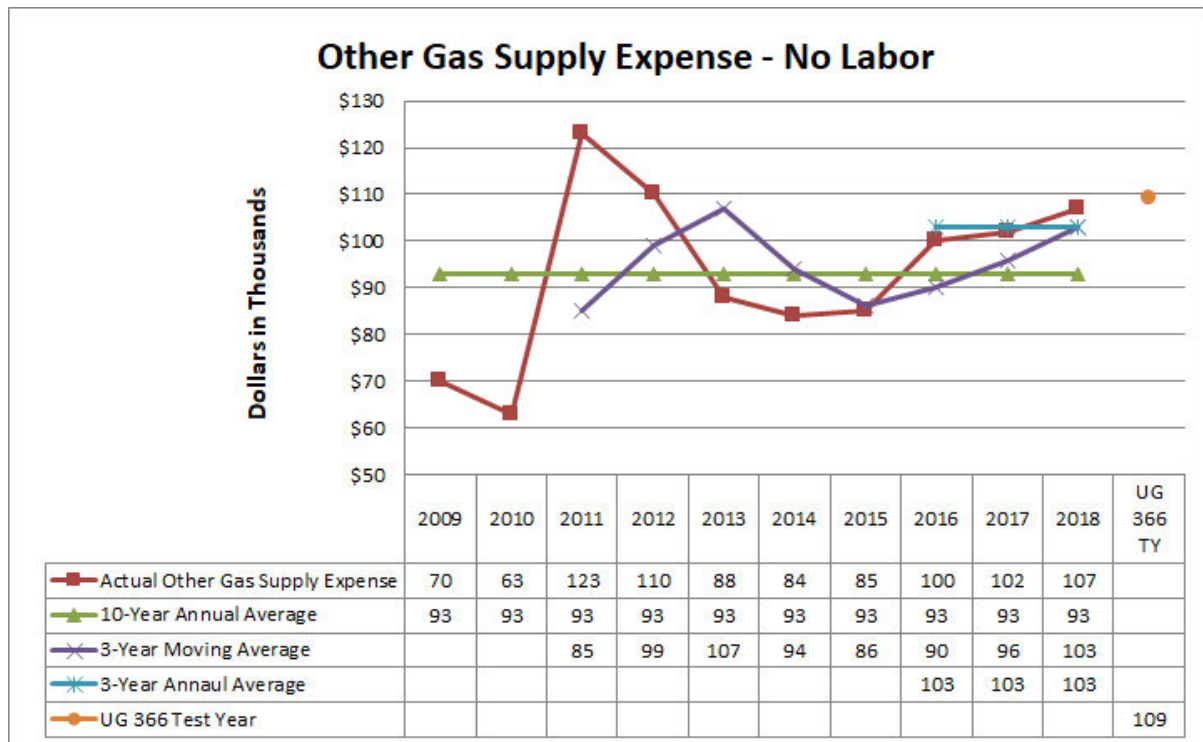
15 A. Avista’s response to SDR 171 is depicted in the figure below, and in Exhibit  
16 Staff/404, page 1. Note: Company reported Other Gas Supply Expense as  
17 an aggregate total, with labor costs included, at \$673,000.<sup>16</sup> The  
18 non-labor Test Year amount of \$109 thousand is a Staff calculation for the  
19 labor only component (discussed below).

20 **Q. Why did Staff calculate the non-labor portion for FERC 813?**

21 A. Other members of Staff are reviewing labor and labor loadings and Staff has  
22 been careful to avoid double counting labor in Staff’s proposed adjustments.

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<sup>16</sup> See UG 366 / Exhibit 501 / Smith at pages 5-13, line 39.



**Q. How did Staff determine the non-labor component for FERC 813 expenditures?**

A. In Avista's response to DR 171, the Company identified labor and labor loadings within FERC 813. Staff isolated the non-labor components for each year and derived a yearly non-labor percentage of total expenditures by dividing non-labor expenditures by total expenditures. Staff did this to estimate the non-labor component of Avista's proposed Test Year amount for Other Gas Supply Expense. Based on Staff's calculation, the three year average (2016 – 2018) percentage applied to FERC 813 non-labor Test Year expenditures is 16.3 percent. Applying 16.3 percent to Avista's Test Year request results in a non-labor expense of \$109,000 (rounded).

**Q. What is Staff's recommendation?**

1 A. Staff's practice is to consider the previous three year's expense results more  
2 heavily than a long term trend, unless there is a reason not to do so. Thus,  
3 Staff concluded that Avista's proposal to use adjusted 2018 ROO expenses  
4 is not the optimum method to calculate an appropriate amount for the Test  
5 Year. Therefore, Staff's recommendation is based on an analysis of Avista's  
6 actual expenses for "other gas expense" from the previous three years,  
7 excluding labor and labor loadings. Despite the difference in methodology  
8 used by Avista, Staff proposes no adjustment to the non-labor portion of  
9 Avista's requested "other gas supply expense" of \$672,000.

#### 11 **ISSUE 4, Purchased Gas Expense**

12 **Q. Please describe Staff's proposed adjustment of "purchased gas**  
13 **expense."**

14 A. The actual costs of gas purchases are reconciled each year in the Purchased  
15 Gas Adjustment<sup>17</sup> (Order No. 14-238 in Docket No. UM 1286). At this time,  
16 Staff has no proposed adjustment for "purchased gas expense" in this rate  
17 case.

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<sup>17</sup> Docket No. UG 314/Advice No. 16-08-G, reflects changes in the cost of purchased gas and the amortization rate for the Purchased Gas Adjustment balancing account that went into effect on November 1, 2016.

**ISSUE 5, A&G NON-LABOR EXPENSES****Q. Please describe the expenses included in this issue.**

A. The Company uses discrete internal “expenditure category” codes to book a range of administrative and general (A&G) expenses. Non-labor A&G expenses are recorded in FERC accounts 921 – 922, 928, 930 and 931. Additionally, A&G expenditures are allocated between Oregon and Washington operations, with discrete jurisdictional costs booked 100 percent to the state of operation (situs) or on a fixed percentage allocation basis.

**Q. Please provide a summary of Avista’s filed proposal for this issue.**

A. Avista is using actual non-labor A&G expenditures totaling \$2,094,000 for their 2018 Base Year A&G expense. Avista then proposes to make several layers of adjustments to their Base Year expenditures. Avista identifies the first series of adjustments as “historical restating adjustments”<sup>18</sup> (Category 1), which includes adder removal, adjustment of allocation factors and allowance for weather normalization. This results in a net reduction of \$18,000 to the Base Year non-labor A&G expense, and produces Avista’s “restated historical base year for 2018”<sup>19</sup>. Avista then escalates the Category 1 adjusted A&G expenditures using the 2018-2019 and 2019-2019 CPI-U (discussed above, page 9), increasing the non-labor A&G expenses

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<sup>18</sup> See UG 366 / Exhibit 500 / Smith at page 10, line 19

<sup>19</sup> See UG 366 / Exhibit 501 / Smith at pages 4-5, line 131. Note: line 131 is broken out in UG 366 (500) Smith WP, “00) Filed - 2019 OR Gas Rev Req Model”, tab “Exh 501-Restated Hist TP”, lines 118 - 130.

in the Test Year by \$75,000<sup>20</sup>. This increase is offset by Avista's reduction of \$120,000<sup>21</sup> to the Commission's assessment (Category 2). Lastly, Avista proposes to make a series of "Commission required adjustments"<sup>22</sup> (Category 3) to certain expenditures that are disallowed by the Commission in the Test Year, such as membership fees (50 percent), officer incentive compensation, and certain miscellaneous expenses. Avista proposes no Category 3 adjustments for non-labor A&G. Avista's proposed 2020 Test Year non-labor A&G amount is \$2,009,000.

**Q. Please summarize the above discussion.**

Non-labor A&G		<i>All figures in thousands</i>			
2018 Base Year	Type 1 - Total Adj.	Type 2 - Total Adj.	Type 3 - Total Adj.	2020 Proposed Test Year	2018 to 2020 change
2,094	(18)	(45)	(22)	2,009	-4.05%

**Q. What documentation did Staff review concerning this issue?**

A. Staff reviewed Avista's Exhibit 500/Smith, Exhibit 501/Smith; UG 366 (500) Smith WP – "00) Filed - 2019 OR Gas Rev Req Model"; UG 366 (500) Smith WP for 2.00 G-FE – "1) TP Expense Adjustment - 2.20.19"; and UG 366 (500) Smith WP for 2.00 G-FE – "2) Oregon CPI". Staff also reviewed Avista's responses to SDR -057, -058 and -288.

**Q. Please discuss Staff's analysis.**

<sup>20</sup> See UG 366 / Exhibit 501 / Smith at pages 6-10, line 131. Note: line 131 is broken out in UG 366 (500) Smith WP, "00) Filed - 2019 OR Gas Rev Req Model", tab "Exh 501-2018 AMA ROO", lines 119 – 120 and 125 - 129, Excel column J.

<sup>21</sup> See UG 366 / Exhibit 501 / Smith at pages 6-10, line 131. Note: line 131 is broken out in UG 366 (500) Smith WP, "00) Filed - 2019 OR Gas Rev Req Model", tab "2020 Final-TP Detail Summary", line 127, Excel column W.

<sup>22</sup> See UG 366 / Exhibit 500 / Smith at page 28, line 22

1 A. Staff reviewed the non-labor components of FERC accounts 921 (Office  
2 Supplies and Expenses), 922 (Administrative expenses transferred—Credit),  
3 928 (Regulatory commission expenses), 930.2 (Miscellaneous general  
4 expenses) and 931 (Rents) for reasonableness. The following expenditure  
5 categories were reported, at least in part, in the above FERC accounts and  
6 were assigned to other Staff and therefore excluded from this analysis:  
7 Meals; Employee Miscellaneous Expenses (Food & Gifts); Sponsorships;  
8 Awards/Gifts/Drinks; Refreshments; Penalty/Late Fees; Memberships/Dues;  
9 and Advertising.

10 While Staff noted an aggregate decline in non-labor A&G of  
11 negative 4.05 percent from the Base Year to the Test Year, Staff identified  
12 additional A&G expenditures that should be considered for removal from the  
13 Base Year, as well as some adjustments proposed by Avista that are not  
14 well supported in the record.

15 In Avista's response to SDR -057, Staff noted in FERC 930.200 two  
16 transactions that do not appear to provide a benefit or service to ratepayers  
17 totaling \$93,000 (rounded). The two transactions in question are: 1) \$72,707  
18 stock issuance expense for non-employee Directors; and 2) \$19,925  
19 expense for the Avista Corp. credit union.

20 Additionally, Avista's proposed an increase of \$179,000 in their  
21 Adjustment 1.03 for "Regulatory Commission Fee Expenses" (FERC 928)  
22 with no additional documentation or justification given. This increase occurs



despite a separate reduction in Avista's Adjustment 1.03 to FERC 928 due to lower forecasted gas revenues in the Test Year.

Lastly, Avista's proposes to escalate FERC 928 for the Base Year, including the \$179,000 increase discussed immediately above. The proper amount to escalate should only be the unadjusted 2018 Base Year amount of \$45,000.

**Q. Please summarize Staff's proposed adjustments.**

FERC	FERC Account Description	SDR -057 Transaction Description	OR Total	Staff Adjustment
930200	MISC GENERAL EXPENSE	Non Employee Director Stock Issuance	72,707	-72,707
930200	MISC GENERAL EXPENSE	AVISTA CORP CREDIT UNION	19,925	-19,925
Sub total				-92,632
FERC	FERC Account Description	Avista Adjustment - 1.03	Avista proposed	Staff Adjustment
928000	Regulatory Commission Fee Expenses	Adder Schedule Adjustment	179,000	-179,000
Sub total				-179,000
FERC	FERC Account Description	Avista Adjustment - 2.00	Avista proposed	Staff Adjustment
928000	Regulatory Commission Fee Expenses	Test Year Expense Adjustment	31,000	-31,000
928000	Regulatory Commission Fee Expenses	Test Year Expense Adjustment	0	2,000
Sub total				-29,000
Total Staff Adjustment				-301,000

A.

**Q. How does Staff support the above adjustments?**

A. The two adjustments Staff proposes totaling \$93,632 are based on Avista's response to SDR -057 and DR -279, and do not appear to provide a benefit to ratepayers. The charge of \$19,925 is related to Avista's credit union, whose membership consists solely of company employees and their family members, and provides no benefit to ratepayers. The \$72,707 for non-employee Director stock issuance also provides no benefits to ratepayers. Staff recommends disallowing this expense because it is an expense related to non-employee Director Compensation, which is similar in nature to executive performance bonuses. Furthermore, stock issuance costs for non-employee Directors is associated with a form of compensation

1 whose value derives solely from the financial performance of the regulated  
2 utility. Staff recommends disallowing 100 percent of the board of directors  
3 incentives based on the same precedent for officer bonus compensation,  
4 which is based on financial performance and should not be charged to  
5 customers.<sup>23</sup>

6 Staff's reduction of \$179,000 to Avista's proposed "Adder Schedule  
7 Adjustment" (1.03)<sup>24</sup> in FERC 928 results from a lack of supporting evidence  
8 in the record justifying this increase. Additionally, Avista proposes a  
9 separate reduction to "Regulatory Commission Fee Expense" on the basis  
10 of a forecasted decline in Test Year gas revenues. Thus, Staff is unable  
11 determine a reasonable basis for Avista's proposed increase.

12 Staff's net reduction of \$29,000 in "Test Year Expense Adjustment"  
13 (2.00)<sup>25</sup> results from Staff's \$179,000 reduction immediately above. Avista  
14 proposed to escalate FERC 928 using the 2018-2019 and 2019-2020 CPI-U,  
15 which Staff agrees with. However, Avista's escalation amount includes the  
16 Base Year as well as the increase in the "Adder Schedule Adjustment"  
17 (1.03) in FERC 928. Staff's adjustment removes the "Adder Schedule  
18 Adjustment" (1.03) of \$179,000 from the amount to escalate, which reduces  
19 the CPI-U escalation from \$31,000 to \$2,000, a net decline of \$29,000.

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<sup>23</sup> See Order 99-033 at 62 and Order 97-017 at 74-6.

<sup>24</sup> See UG 366 / Exhibit 501 / Smith at pages 4-5, line 131. Note: line 131 is broken out in UG 366 (500) Smith WP, "00) Filed - 2019 OR Gas Rev Req Model", tab "2020 Final-TP Detail Summary", lines 118-130.

<sup>25</sup> *Id.* pages 6-10

1 In sum, Staff recommends an aggregate reduction of \$301,000 to Test  
2 Year non-labor A&G expense.

3 **ISSUE 6, AFUDC**

4 **Q. Please describe Staff's review of Avista's calculations for AFUDC.**

5 A. Staff used the FERC AFUDC rate calculation formulas established in Gas  
6 Plant Instruction 3(17) in the FERC's Uniform System of Accounts  
7 Prescribed for Natural Gas Companies Subject to the Provisions of the  
8 Natural Gas Act (18 C.F.R. Part 201).<sup>26</sup>

9 The FERC prescribes the use of two formulas for determining maximum  
10 allowable AFUDC rates. The first calculation formula determines the  
11 maximum rate that can be used to capitalize the allowance for borrowed  
12 funds (e.g., corporate bonds, short and long-term debt) use for construction  
13 purposes. The second FERC formula determines the maximum rate that can  
14 be used to capitalize the allowance for other funds (e.g., common equity)  
15 used for construction purposes. The combined rates from these two  
16 formulas comprise the total maximum allowable rate for AFUDC  
17 capitalization.

18 **Q. Did Staff review Avista's calculation of its AFUDC rate?**

19 A. Yes. Staff reviewed Avista's calculation of its AFUDC rate, which was  
20 provided in their response to SDR -076. Staff noted in its initial review that  
21 Avista did not fully provide the information requested in SDR -076. Missing

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<sup>26</sup> Electronic Code of Federal Regulations, Title 18, Chapter I, Subchapter F, Part 201 available here:  
<https://www.ecfr.gov/cgi-bin/text-idx?SID=3773ae26ed53d2db5bbe6591a546df5d&mc=true&node=pt18.1.201&rgn=div5>.

1 in the original response was: the 2015 AFUDC data; the monthly data  
2 broken out for 2015 -2018; the monthly and annual calculation results for  
3 gross allowance for borrowed funds and the allowance for other funds used  
4 during construction; and AFUDC estimates for the Test Year. Staff  
5 communicated these deficiencies to Avista by phone and email on May 24,  
6 2019. Avista provided the missing data in their supplemental response to  
7 SDR -076 on May 28, 2019.<sup>27</sup> Upon receiving Avista's supplemental  
8 response, Staff completed its review of the AFUDC calculation rates.

9 **Q. Do you think the Company's calculation of its AFUDC rates consistent**  
10 **with FERC rules and formulas?**

11 A. Yes. Staff reviewed the Excel spreadsheet files with reference links and  
12 calculation formulas intact, and found Avista's calculation of its AFUDC  
13 rates follow the FERC AFUDC rate formulas without deviation. The  
14 calculations assume that short-term debt is the first source of construction  
15 funding; to the extent, if construction funding requirements exceed the  
16 balance of short-term debt, it assumes the requirements are met  
17 proportionally from long-term debt, preferred stock (if any) and common  
18 equity.

19 **Q. Does Staff propose any adjustments to Avista's AFUDC calculation**  
20 **using FERC's prescribed calculation formulas?**

21 A. No.

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<sup>27</sup> See "Staff\_DR\_076-Supplemental" and "Staff\_DR\_076-Attachment C".

1 **Q. Does Staff propose any other adjustments to AFUDC that are separate**  
2 **from the FERC prescribed calculation formulas?**

3 A. Yes. Avista has filed a deferral application (Docket No. UM 1993) that seeks  
4 to change their accounting treatment for a portion of AFUDC. Per Exhibit  
5 Avista/500, Smith/60-61, Avista states this change is being sought on the  
6 basis of a FERC audit finding related to their rate of return (ROR) used in  
7 their AFUDC calculation. Avista included adjustments based on their  
8 pending deferral filing in this rate case. See Exhibit Avista/502, Smith/3 at  
9 149-150 and Smith/5 at 259-260. The Commission has not granted approval  
10 to create a deferred account yet for AFUDC and this issue remains  
11 unresolved. Therefore, Staff is removing the components of AFUDC from  
12 the Base Year and Test Year. These adjustments effectively eliminate the  
13 accounting entries for AFUDC related to the deferral.

14 **Q. What is UM 1993 and why is it not yet resolved?**

15 A. UM 1993 is Avista's deferral application to change accounting treatment for  
16 a portion of their AFUDC. Avista is seeking this change in response to a  
17 recent audit by FERC. The deferral application in UM 1993 is not yet  
18 resolved because Avista's proposed accounting change in the deferral  
19 involves the creation of a regulatory asset and commencement of  
20 amortization of the regulatory asset. AFUDC is associated with capital  
21 assets that are under construction or repair, and therefore do not meet the  
22 definition of an asset that is "used and useful." As a result, Staff believes  
23 that UM 1993 runs counter to Commission Order 19-053 issued in Docket

1 No. UM 1909 that “ORS 757 .259(2)(e) did not provide the authority to allow  
2 deferrals of any costs related to capital investments.”

3 **Q. What adjustments does Staff propose to make to AFUDC related to the**  
4 **deferral?**

5 A. Staff proposes the following adjustments<sup>28</sup> to the Test Year:

- 6 1) Removing \$2,000 from account 407.311 (line no. 149)
- 7 2) Removing \$158,000 from account 407.319 (line no. 150)
- 8 3) Adding \$4,000 to account 282.919 (line no. 246)
- 9 4) Removing \$1,000 from account 182.311 (line no. 259)

10 This results in a total net adjustment of negative \$157,000.

11  
12 **ISSUE 7, IRP**

13 **Q. Does Avista make a proposal related to its IRP in this rate case?**

14 A. No.

15 **Q. Does Staff have an IRP-related concern?**

16 A. No. Per Avista/400, Moorehouse/10-11, Avista filed its 2018 IRP on  
17 August 31, 2018, and the Commission acknowledged the 2018 IRP on  
18 March 25, 2019 with Order 19-106 in Docket No. LC 72. In their IRP, Avista  
19 does not identify a need for new resources within the four year action plan  
20 period or the 20-year planning horizon.

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<sup>28</sup> UG 366 (500) Smith WP (Avista)(Mar19), Excel file “00) Filed - 2019 OR Gas Rev Req Model”, tab “2020 Final-TP Detail Summary”.

1     **Q. Did Staff note any unusual or extraneous expenses related to the 2018**  
2     **IRP?**

3     A. Staff reviewed and analyzed Avista's response to SDR -057 and did not  
4     identify any unusual or extraneous expenses related to the IRP.

5     **Q. Does this conclude your opening testimony?**

6     A. Yes.

CASE: UG 366  
WITNESS: BRIAN FJELDHEIM

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 401**

**Witness Qualifications Statement**

**July 16, 2019**



### **WITNESS QUALIFICATION STATEMENT**

NAME: Brian Fjeldheim

EMPLOYER: Public Utility Commission of Oregon

TITLE: Senior Financial Analyst  
Energy Rates, Finance and Planning Division

ADDRESS: 201 High Street SE. Suite 100  
Salem, OR. 97301

EDUCATION: Bachelor of Science, Business Accountancy  
Regis University, Denver, CO  
Bachelor of Science, Aviation Technology  
Metropolitan State College of Denver, Denver, CO

EXPERIENCE: I have been employed as a Senior Financial Analyst by the Oregon Public Utility Commission since May of 2018 in the Energy, Rates and Finance Division. I currently perform a range of financial analysis duties related to natural gas and electric utilities, with a focus on rate case, operational audit, and annual Purchased Gas Adjustment (PGA) filings.

I have seven years of professional level financial analysis and accounting experience. I was previously employed as a Budget and Fiscal Analyst with the Oregon Department of Justice (DOJ), where I was responsible for the budget build and ongoing budget execution of four legal divisions with 165 staff members and a biennial budget of \$75 million. Prior to DOJ, I was employed as a Senior Budget Analyst with the Oregon Department of Administrative Services (DAS) and was responsible for the budget build, ongoing budget execution and cash flow analysis for the state data center with a biennial budget of \$165 million. Prior to DAS, I worked as a Financial Analyst for the Insurance Division of the Department of Consumer and Business Services (DCBS), where I performed financial analysis and solvency surveillance of nine insurers with annual revenues of \$1.4 billion and assets of \$1.1 billion.

CASE: UG 366  
WITNESS: BRIAN FJELDHEIM

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 402**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/03/2019
CASE NO.:	UG 366	WITNESS:	Jody Morehouse
REQUESTER:	PUC Staff	RESPONDER:	Kaylene Schultz
TYPE:	Data Request	DEPT:	State & Federal
Regulation			
REQUEST NO.:	Staff – 173	TELEPHONE:	(509) 495-2482
		EMAIL:	kaylene.schultz@avistacorp.com

**REQUEST:**

Please provide, in a single electronic spreadsheet format:

- a. Monthly historical working gas inventory balances (excluding labor dollars) for each storage facility (in both volume and in dollars) and the monthly working gas storage guideline, or goal or target, for each storage facility (in the same volume units as used for the inventory). Provide the monthly data requested above from the first date each storage facility was placed in operation through 2018, and to the extent as available monthly through 2019. Please indicate whether the values given above are for beginning or end of month. Separately identify any related labor expense for each calendar year from 2008 through 2018, and to the extent as available monthly through 2019. Provide results separately for total company and for Oregon; and
- b. Historical cushion gas inventory balances for each storage facility (in both volume and in dollars), by month from the first date each storage facility was placed in operation through 2015, and to the extent as available monthly through 2016. For the dollar values provided, please provide an explanation as to how the dollar value was derived. Please indicate whether the values given above are for beginning or end of month. Separately identify any related labor expense for each calendar year from 2005 through 2015, and to the extent as available monthly through 2016. Provide results separately for total company and for Oregon.

**RESPONSE:**

- a. Please see the following attachments:

Staff\_DR\_173 Attachment A for Storage detail for 09/1999-12/2006

Staff\_DR\_173 Attachment B for Storage detail for 01/2007-12/2008

Staff\_DR\_173 Attachment C for Storage detail for 01/2008-03/2019

Data is provided in electronic format as requested. The information provided includes all storage facilities in which Oregon customers held capacity<sup>1</sup>. This

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<sup>1</sup> Attachments A and B have individual tabs for each storage field. Attachment C represents total Jackson Prairie capacity, including both owned and leased.

includes leased capacity at Plymouth from 1999-2007, leased capacity at Mist for 2007-2010, leased capacity at Jackson Prairie for 1999-March 2019, and Jackson Prairie owned capacity from 2009-March 2019.

Monthly and annual data is provided inclusive of monthly injections, withdrawals (volumes and dollars), monthly balances and year end balances. Costs represents the natural gas commodity cost of natural gas; labor dollars are not included in working gas inventory. Avista injects gas yearly in accordance with operating procedures, which require 35% of the facility be full by June 30, 80% by August 31, and 100% by September 30.

- b. Working gas volume capacity (see part a.) changes every month based on daily/monthly injections and withdrawals. Cushion gas, however, remains constant unless there is a major expansion completed. Oregon customers have participated in two expansions of the facility. Balances are summarized in the table below:

	Ending Balance 10/31/2008	Ending Balance 05/31/2011
Cushion Gas Dth	174,964	495,223
Cushion Gas \$	\$976,027	\$1,711,623

The cushion gas value is based on the cost of the cushion gas as it was being injected into the facility in accordance with GAAP. No labor dollars are included. The above balances include both recoverable account 117.1 and non-recoverable 352.3.

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	04/30/2019
CASE NO.:	UG 366	WITNESS:	Jody Morehouse
REQUESTER:	PUC Staff	RESPONDER:	Kaylene Schultz
TYPE:	Data Request	DEPT:	State & Federal
Regulation			
REQUEST NO.:	Staff – 174	TELEPHONE:	(509) 495-2482
		EMAIL:	kaylene.schultz@avistacorp.com

**REQUEST:**

Does the Working Capital balance continue to exclude Gas Inventory from Rate Base? If no, please provide:

- a. A description of Working Capital as it relates to Gas Inventory in Rate Base; and
- b. The monthly historical Working Capital balances (excluding labor dollars) for each storage facility. Provide the monthly data requested above from the first date each storage facility was placed in operation through 2018, and to the extent as available monthly through 2019. Please indicate whether the values given above are for beginning or end of month. Separately identify any related labor expense for each calendar year from 2008 through 2018, and to the extent as available monthly through 2019. Provide results separately for total company and for Oregon.

**RESPONSE:**

Yes, the Working Capital balance continues to exclude Gas Inventory from Rate Base.

**Following attachments to Exhibit 402**

**Are Excel spreadsheets**

**(Provided in electronic format)**

UG 366 Exhibit 402 Fjeldheim\_DR\_173 Attachment A

UG 366 Exhibit 402 Fjeldheim\_DR\_173 Attachment B

UG 366 Exhibit 402 Fjeldheim\_DR\_173 Attachment C

Oregon Plymouth Inventory/Prepaid Gas			Contract 100602						
Account 164200 GD OR									
Dekatherms									
	Injected	Withdrawal	Volume	Volume	Injected	Withdrawal	Cost		
	Volumes	Volumes	Adjustments	Balance	Value	Value	Adjustments	Balance	WACOG
Balance				107,608				\$ 204,356.85	\$ 1.8991
Sep-99	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Oct-99	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Nov-99	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Dec-99	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Jan-00	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Feb-00	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Mar-00	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Apr-00	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
May-00	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Jun-00	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Jul-00	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Aug-00	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Sep-00	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Oct-00	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Nov-00	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Dec-00	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Jan-01	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Feb-01	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Mar-01	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Apr-01	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
May-01	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Jun-01	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Jul-01	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Aug-01	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Sep-01	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Oct-01	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Nov-01	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991

Oregon Plymouth Inventory/Prepaid Gas				Contract 100602					
Account 164200 GD OR									
Dekatherms									
	Injected	Withdrawal	Volume	Volume	Injected	Withdrawal	Cost		
Dec-01	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Jan-02	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Feb-02	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Mar-02	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Apr-02	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
May-02	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Jun-02	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Jul-02	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Aug-02	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Sep-02	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Oct-02	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Nov-02	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Dec-02	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Jan-03	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Feb-03	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Mar-03	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Apr-03	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
May-03	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Jun-03	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Jul-03	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Aug-03	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Sep-03	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Oct-03	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Nov-03	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Dec-03	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Jan-04	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Feb-04	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Mar-04	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Apr-04	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
May-04	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991



Oregon Plymouth Inventory/Prepaid Gas				Contract 100602					
Account 164200 GD OR									
Dekatherms									
	Injected	Withdrawal	Volume	Volume	Injected	Withdrawal	Cost		
Jun-04	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Jul-04	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Aug-04	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Sep-04	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Oct-04	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Nov-04	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Dec-04	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Jan-05	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Feb-05	0	0		107,608	\$ -	\$ -		\$ 204,356.85	\$ 1.8991
Mar-05	64,792	0		172,400	\$ 341,356.65	\$ -		\$ 545,713.50	\$ 3.1654
Apr-05	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
May-05	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
Jun-05	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
Jul-05	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
Aug-05	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
Sep-05	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
Oct-05	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
Nov-05	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
Dec-05	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
Jan-06	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
Feb-06	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
Mar-06	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
Apr-06	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
May-06	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
Jun-06	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
Jul-06	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
Aug-06	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
Sep-06	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
Oct-06	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654
Nov-06	-	0		172,400	\$ -	\$ -		\$ 545,713.50	\$ 3.1654

<b>Oregon Plymouth Inventory/Prepaid Gas</b>			<b>Contract 100602</b>						
<b>Account 164200 GD OR</b>									
<b>Dekatherms</b>									
	<b>Injected</b>	<b>Withdrawal</b>	<b>Volume</b>	<b>Volume</b>	<b>Injected</b>	<b>Withdrawal</b>	<b>Cost</b>		
Dec-06	-	0		<b>172,400</b>	\$ -	\$ -		<b>\$ 545,713.50</b>	<b>\$ 3.1654</b>
Jan-07	-	(119,024)	-	<b>53,376</b>	\$ -	\$ (376,758.57)	\$ -	<b>\$ 168,954.93</b>	<b>\$ 3.1654</b>
Feb-07	-	(53,376)	-	-	\$ -	\$ (168,954.93)	\$ -	<b>\$ -</b>	<b>\$ -</b>

Oregon Jackson Prairie Inventory/Prepaid Gas				Storage Leased - Account for fuel as a reduction of injection (808200). Priced at daily injection price. AVA leases from JP/NWP for OR and gets charged for fuel only on injections from NWP						
Account 164105 GD OR		Contract 100403								
Dekatherms										
GL Account	808200 GD OR	808100 GD OR	808200 GD OR		808200 GD OR	808100 GD OR	808100 GD OR	808200 GD OR	164105 GD OR	
	Injected	Withdrawal	Injection	Volume	Injected	Withdrawal	Adjustments	Injection		Inventory
	Volumes	Volumes	Fuel	Balance	Value	Value		Fuel	Balance	WACOG
			Volumes					Value		
Balance Dec-06				87,603					\$ 570,438.99	\$ 6.51160
Jan-07	0	(50,368)	0	37,235	\$0.00	(\$327,978.25)		\$0.00	\$ 242,460.74	\$ 6.51164
Feb-07	0	(22,066)	0	15,169	\$0.00	(\$143,685.75)		\$0.00	\$ 98,774.99	\$ 6.51163
Mar-07	0	(8,350)	0	6,819	\$0.00	(\$54,372.15)		\$0.00	\$ 44,402.84	\$ 6.51164
Apr-07	0	(6,819)	0	-	\$0.00	(\$44,402.84)		\$0.00	\$ -	\$ 6.51164
May-07	15,198	0	(69)	15,129	\$89,348.40	\$0.00		(\$417.51)	\$ 88,930.89	\$ 5.87817
Jun-07	26,998	0	(120)	42,007	\$131,954.63	\$0.00		(\$653.60)	\$ 220,231.92	\$ 5.24274
Jul-07	27,957	0	(124)	69,840	\$132,265.05	\$0.00		(\$639.17)	\$ 351,857.80	\$ 5.03806
Aug-07	19,476	0	(93)	89,223	\$81,626.66	\$0.00		(\$461.20)	\$ 433,023.26	\$ 4.85327
Sep-07	6,366	0	(30)	95,559	\$18,931.54	\$0.00		(\$143.72)	\$ 451,811.08	\$ 4.72809
Oct-07	6	0	0	95,565	\$23.62	\$0.00		\$0.00	\$ 451,834.70	\$ 4.72804
Nov-07	0	(1,500)	0	94,065	\$0.00	(\$7,091.56)		\$0.00	\$ 444,743.14	\$ 4.72804
Dec-07	0	(15,779)	0	78,286	\$0.00	(\$7.13)		\$0.00	\$ 444,736.01	
YTD 2007 Activity	96,001	(104,882)	(436)		\$454,149.90	(\$577,537.68)		(\$2,315.20)		
Balance Dec-07				78,286					\$ 444,736.01	\$ 4.72804
Jan-08	0	(31,018)	0	47,268	\$0.00	\$ (221,251.25)		\$0.00	\$ 223,484.76	\$ 4.72804
Feb-08	0	(27,154)	0	20,114	\$0.00	\$ (128,385.06)		\$0.00	\$ 95,099.70	\$ 4.72804
Mar-08	0	(20,114)	0	-	\$0.00	\$ (95,099.70)		\$0.00	\$ -	\$ -
Apr-08	0	-	0	-	\$0.00	\$ -		\$0.00	\$ -	\$ -
May-08	30,080	-	(80)	30,000	\$279,464.26	\$ -		(\$743.26)	\$ 278,721.00	\$ 9.29070
Jun-08	26096	-	(64)	56,032	\$248,497.58	\$ -		(\$610.62)	\$ 526,607.96	\$ 9.39834
Jul-08	8032	-	(16)	64,048	\$77,276.88	\$ -		(\$153.95)	\$ 603,730.89	\$ 9.42623
Aug-08	22121	-	(55)	86,114	\$137,882.35	\$ -		(\$342.92)	\$ 741,270.32	\$ 8.60801
Sep-08	9477	-	(26)	95,565	\$47,560.29	\$ -		(\$130.70)	\$ 788,699.91	\$ 8.25302
Oct-08	0	-	0	95,565	\$1,935.00	\$ -		(\$5.87)	\$ 790,629.04	\$ 8.27321
Nov-08	0	-	0	95,565	\$0.00	\$ -		\$0.00	\$ 790,629.04	\$ 8.27321
Dec-08	0	(26,343)	0	69,222	\$0.00	\$ (217,941.16)		\$0.00	\$ 572,687.88	\$ 8.27321
YTD 2008 Activity	95,806	(104,629)	(241)		\$792,616.36	(\$662,677.17)		(\$1,987.32)		\$127,951.87

Oregon JP Storage/Prepaid Gas					Storage Owned - Account for fuel as a withdrawal (808100). Price at WACOG. AVA gets a 1/3 charge from JP for fuel volumes burnt on both injections and withdrawals and assigns volumes to AN/OR for 100408 owned.					
Account 164100 GD OR			Contract 100408							
Dekatherms										
GL Account	808200 GD OR	808100 GD OR	808100 GD OR		808200 GD OR	808100 GD OR	808100 GD OR	808100 GD OR	164100 GD OR	
	Injected	Withdrawal	Injection	Volume	Injected	Withdrawal	Adjustments	Injection		Inventory
	Volumes	Volumes	Fuel	Balance	Value	Value		Fuel	Balance	WACOG
			Volumes					Value		
Balance Dec-06				0					\$0.00	
Jan-07	0	0	0	0	\$0.00	\$0.00		\$0.00	\$0.00	
Feb-07	0	0	0	0	\$0.00	\$0.00		\$0.00	\$0.00	
Mar-07	0	0	0	0	\$0.00	\$0.00		\$0.00	\$0.00	
Apr-07	0	0	0	0	\$0.00	\$0.00		\$0.00	\$0.00	
May-07	0	0	0	0	\$0.00	\$0.00		\$0.00	\$0.00	
Jun-07	0	0	0	0	\$0.00	\$0.00		\$0.00	\$0.00	
Jul-07	0	0	0	0	\$0.00	\$0.00		\$0.00	\$0.00	
Aug-07	55,163	(13,201)	0	41,962	\$230,845.65	(\$55,722.61)		\$0.00	\$175,123.04	\$4.17337
Sep-07	38,931	(11,116)	(117)	69,660	\$113,351.86	(\$39,624.76)		(\$436.52)	\$248,413.62	\$3.56609
Oct-07	0	(13,057)	(153)	56,450	\$0.00	(\$46,573.50)		\$545.58	\$202,385.70	\$3.58522
Nov-07	0	(11,477)	0	44,973	\$0.00	(\$40,925.72)		(\$1,091.16)	\$160,368.82	\$3.56589
Dec-07	0	(10,794)	0	34,179	\$0.00	(\$113,086.75)		\$0.00	\$47,282.07	\$1.38337
YTD 2007 Activity	94,094	(59,645)	(270)		\$344,197.51	(\$295,933.34)		(\$982.10)		
Balance Dec-07				34,179					\$47,282.07	
Jan-08	-	(7,584)	-	26,595	\$0.00	\$ 47,552.83		\$0.00	\$94,834.90	\$3.56589
Feb-08	-	(10,937)	-	15,658	\$0.00	(\$39,000.14)		\$0.00	\$55,834.76	\$3.56589
Mar-08	-	(11,282)	-	4,376	\$0.00	(\$40,230.37)		\$0.00	\$15,604.39	\$3.56590
Apr-08	11,000	(11,659)	-	3,717	\$105,784.00	\$ (92,043.96)		\$0.00	\$29,344.43	\$7.89465
May-08	65,874	(10,793)	(23)	58,775	\$ 613,862.85	\$ (100,321.26)		\$ (195.66)	\$542,690.36	\$9.23335
Jun-08	15,000	(9,577)	-	64,198	\$ 139,032.00	\$ (88,293.55)		\$ (203.52)	\$593,225.29	\$9.24056
Jul-08	46,500	(8,774)	(13)	101,911	\$ 415,978.50	\$ (80,251.83)		\$ (121.36)	\$928,830.60	\$9.11413
Aug-08	83,211	(11,741)	(148)	173,233	\$ 490,705.30	\$ (91,988.39)		\$ (1,261.70)	\$1,326,285.81	\$7.65608
Sep-08	55,000	(5,345)	(193)	222,695	\$ 270,447.00	\$ (37,393.25)		\$ (1,380.57)	\$1,557,958.99	\$6.99593
Oct-08	21,615	(12,091)	(262)	231,957	\$ 72,466.15	\$ (80,798.17)		\$ (1,748.36)	\$1,547,878.61	\$6.67313
Nov-08	-	(61)	-	231,896	\$ -	\$ -		\$ (407.06)	\$1,547,471.55	\$6.67313
Dec-08	-	(48,063)	-	183,833	\$ -	\$ (320,730.64)		\$ -	\$1,226,740.91	\$6.67313
YTD 2008 Activity	298,200	(147,907)	(639)		\$2,108,275.80	(\$923,498.73)		(\$5,318.23)		

Oregon Mist Storage/Prepaid Gas					Storage Leased - Account for fuel as a reduction of injection (808200). Priced at daily injection price. AVA leases from Mist for OR and gets charged for fuel only on injections from NWP				
Account 164110 GD OR									
Dekatherms									
GL Account	808200 GD OR	808100 GD OR	808200 GD OR		808200 GD OR	808100 GD OR	808100 GD OR	808200 GD OR	164110 GD OR
			Injection					Injection	
	Injected Volumes	Withdrawal Volumes	Fuel Volumes	Volume Balance	Injected Value	Withdrawal Value	Adjustments	Fuel Value	Balance
									Inventory WACOG
Balance Dec-06				0					\$0.00
Jan-07	0	0	0	0	\$0.00	\$0.00		\$0.00	\$0.00
Feb-07	0	0	0	0	\$0.00	\$0.00		\$0.00	\$0.00
Mar-07	0	0	0	0	\$0.00	\$0.00		\$0.00	\$0.00
Apr-07	0	0	0	0	\$0.00	\$0.00		\$0.00	\$0.00
May-07	0	0	0	0	\$0.00	\$0.00		\$0.00	\$0.00
Jun-07	105,312	0	(2,108)	103,204	\$513,728.12	\$0.00		(\$10,139.12)	\$503,589.00
Jul-07	79,085	0	(1,580)	180,709	\$374,084.07	\$0.00		(\$7,700.15)	\$869,972.92
Aug-07	64,882	0	(1,299)	244,292	\$270,484.97	\$0.00		(\$6,166.57)	\$1,134,291.32
Sep-07	42,926	0	(855)	286,363	\$126,543.83	\$0.00		(\$3,854.41)	\$1,256,980.74
Oct-07	13,910	0	(273)	300,000	\$69,007.44	\$0.00		\$0.00	\$1,325,988.18
Nov-07	0	0	0	300,000	\$0.00	\$0.00		(\$1,355.08)	\$1,324,633.10
Dec-07	0	0	0	300,000	\$0.00	\$0.00		\$0.00	\$1,324,633.10
YTD 2007 Activity	306,115	0	(6,115)		\$1,353,848.43	\$0.00		(\$29,215.33)	
Balance Dec-07				300,000					\$1,324,633.10
Jan-08	-	(155,000)	-	145,000	\$0.00	(\$684,393.60)		\$0.00	\$640,239.50
Feb-08	-	(145,000)	-	-	\$0.00	(\$640,239.50)		\$0.00	\$0.00
Mar-08	-	-	-	-	\$ -	\$ -		\$ -	\$0.00
Apr-08	-	-	-	-	\$ -	\$ -		\$ -	\$0.00
May-08	69,478	-	(1,384)	68,094	\$ 643,471.03	\$ -		(\$12,817.97)	\$630,653.06
Jun-08	150,204	-	(3,004)	215,294	\$ 1,396,460.21	\$ -		(\$27,927.61)	\$1,999,185.66
Jul-08	126,542	-	(2,542)	339,294	\$ 1,132,016.18	\$ -		(\$22,740.18)	\$3,108,461.66
Aug-08	100,149	-	(1,995)	437,448	\$ 640,230.85	\$ -		(\$12,754.18)	\$3,735,938.33
Sep-08	63,833	-	(1,281)	500,000	\$ 321,787.40	\$ -		(\$6,456.46)	\$4,051,269.27
Oct-08	-	-	-	500,000	\$ 2,962.49	\$ -		(\$59.99)	\$4,054,171.77
Nov-08	-	-	-	500,000	\$ -	\$ -		\$ -	\$4,054,171.77
Dec-08	-	(88,300)	-	411,700	\$ -	(\$715,966.41)		\$ -	\$3,338,205.36
YTD 2008 Activity	510,206	(388,300)	(10,206)		\$4,136,928.16	(\$2,040,599.51)		(\$82,756.39)	

Oregon Storage Inventory										
Account Totals										
Dekatherms										
2009-March 2019										
	Injected	Withdrawal	Injection	Volume	Injected	Withdrawal	Injection		Inventory	Injection
	Volumes	Volumes	Fuel	Balance	Value	Value	Fuel	Balance	WACOG	Prices
			Volumes				Value			
<b>Balance Dec-08</b>				<b>664,755</b>				<b>\$ 5,137,633.64</b>		
Jan-09	-	(228,997)	(145)	435,613	-	(1,671,952.58)	(662.65)	\$ 3,465,018.41	\$ 7.9544	\$ 4.5700
Feb-09	-	(284,997)	(314)	150,302	-	(2,317,303.43)	(1,152.38)	\$ 1,146,562.60	\$ 7.6284	\$ 3.6700
Mar-09	194,315	(150,304)	(2,877)	191,436	609,230.00	(1,146,563.10)	(9,020.18)	\$ 600,209.32	\$ 3.1357	\$ 3.1353
Apr-09	100,181	(30,032)	(665)	260,920	273,790.39	(93,599.24)	(1,953.63)	\$ 778,446.84	\$ 2.9835	\$ 2.7316
May-09	406,700	-	(3,667)	663,953	1,170,503.71	-	(10,610.52)	\$ 1,938,340.03	\$ 2.9194	\$ 2.8779
Jun-09	250,182	(118,158)	(3,821)	792,156	678,874.10	(337,521.56)	(10,437.82)	\$ 2,269,254.75	\$ 2.8647	\$ 2.7132
Jul-09	40,569	(273,952)	(5)	558,768	121,333.47	(786,373.09)	(13.85)	\$ 1,604,201.28	\$ 2.8710	\$ 2.9908
Aug-09	106,066	(46,066)	(1,231)	617,537	293,082.39	(134,318.30)	(3,352.85)	\$ 1,759,612.52	\$ 2.8494	\$ 2.7637
Sep-09	429,113	(186,204)	(2,638)	857,808	1,170,497.87	(503,348.04)	(7,328.82)	\$ 2,419,433.53	\$ 2.8205	\$ 2.7274
Oct-09	21,084	-	(411)	878,481	88,578.89	-	(1,145.23)	\$ 2,506,867.19	\$ 2.8536	\$ 4.2294
Nov-09	26,730	(47,272)	-	857,939	77,239.17	(136,699.19)	-	\$ 2,447,407.17	\$ 2.8527	\$ 2.8896
Dec-09	78,966	(309,740)	(276)	626,889	438,633.68	(887,845.13)	(798.11)	\$ 1,997,397.61	\$ 3.1862	\$ 5.5641
<b>2009 Activity</b>	<b>1,653,906</b>	<b>(1,675,722)</b>	<b>(16,050)</b>		<b>4,921,764</b>	<b>(8,015,524)</b>	<b>(46,476)</b>			
<b>Balance Dec-09</b>				<b>626,889</b>				<b>\$ 1,997,397.64</b>		
Jan-10	-	(161,283)	(657)	464,949	-	(530,223.89)	(2,689.96)	\$ 1,464,483.79	\$ 3.1498	\$ 4.0943
Feb-10	-	(316,019)	(145)	148,785	-	(1,041,852.32)	(593.64)	\$ 422,037.83	\$ 2.8366	\$ 4.0941
Mar-10	328	(148,785)	(328)	-	1,214.88	(421,873.91)	(1,379.28)	\$ (0.48)	\$ -	\$ -
Apr-10	153,523	-	(1,478)	152,045	570,329.39	-	(5,454.09)	\$ 564,874.82	\$ 3.7152	\$ 3.7152
May-10	304,300	-	(3,872)	452,473	1,147,836.56	-	(14,606.00)	\$ 1,698,105.38	\$ 3.7529	\$ 3.7721
Jun-10	200,850	-	(2,550)	650,773	823,299.11	-	(10,403.21)	\$ 2,511,001.28	\$ 3.8585	\$ 4.0993
Jul-10	142,120	(107,818)	(1,885)	683,190	531,967.70	(414,586.11)	(7,069.76)	\$ 2,621,313.11	\$ 3.8369	\$ 3.7430
Aug-10	140,096	(141,794)	(1,984)	679,508	455,552.08	(540,412.17)	(6,411.66)	\$ 2,530,041.36	\$ 3.7233	\$ 3.2520
Sep-10	201,488	(41,630)	(1,708)	837,658	669,649.86	(153,062.06)	(5,694.05)	\$ 3,040,935.11	\$ 3.6303	\$ 3.3234
Oct-10	20,768	-	(773)	857,653	69,962.09	-	(4,205.18)	\$ 3,106,692.02	\$ 3.6223	\$ 3.2887
Nov-10	6,000	(56,187)	-	807,466	24,553.38	(202,518.97)	-	\$ 2,928,726.43	\$ 3.6271	\$ 4.0922
Dec-10	97,515	(184,055)	(158)	720,768	387,244.45	(674,699.70)	(590.34)	\$ 2,640,680.84	\$ 3.6637	\$ 3.9715
<b>2010 Activity</b>	<b>1,266,988</b>	<b>(1,157,571)</b>	<b>(15,538)</b>		<b>4,681,610</b>	<b>(3,979,229)</b>	<b>(59,097)</b>			
<b>Balance Dec-10</b>				<b>720,768</b>				<b>\$ 2,640,681.64</b>		
Jan-11	-	(229,500)	(35)	491,233	-	(838,800.08)	-	\$ 1,801,881.56	\$ 3.6681	\$ -
Feb-11	-	(364,523)	(153)	126,557	-	(1,339,458.27)	-	\$ 462,423.29	\$ 3.6539	\$ -
Mar-11	-	(81,460)	(568)	44,529	-	(297,738.16)	-	\$ 164,685.13	\$ 3.6984	\$ -
Apr-11	-	-	-	44,529	-	-	-	\$ 164,685.13	\$ 3.6984	\$ -
May-11	209,513	-	-	254,042	827,751.25	-	-	\$ 992,436.38	\$ 3.9066	\$ 3.9508
Jun-11	96,107	-	(371)	349,778	407,830.99	-	(1,502.58)	\$ 1,398,764.79	\$ 3.9990	\$ 4.2443
Jul-11	158,856	(78,426)	(98)	430,110	647,010.95	(315,466.62)	(395.38)	\$ 1,729,913.74	\$ 4.0220	\$ 4.0730
Aug-11	330,781	-	(368)	760,523	1,266,830.00	-	(1,437.00)	\$ 2,995,306.74	\$ 3.9385	\$ 3.8297
Sep-11	159,665	-	(1,286)	918,902	602,657.00	-	(5,054.00)	\$ 3,592,909.74	\$ 3.9100	\$ 3.7732
Oct-11	-	-	(629)	918,273	-	-	(2,463.00)	\$ 3,590,446.74	\$ 3.9100	\$ 3.9157
Nov-11	-	(14,400)	-	903,873	-	(56,393.00)	-	\$ 3,534,053.74	\$ 3.9099	#DIV/0!
Dec-11	-	(223,851)	(37)	679,985	-	(876,643.00)	(145.00)	\$ 2,657,265.74	\$ 3.9078	\$ 3.9189
<b>2011 Activity</b>	<b>954,922</b>	<b>(992,160)</b>	<b>(3,545)</b>		<b>3,752,080</b>	<b>(3,724,499)</b>	<b>(10,997)</b>			

Oregon Storage Inventory										
Account Totals										
Dekatherms										
2009-March 2019										
	Injected	Withdrawal	Injection	Volume	Injected	Withdrawal	Injection		Inventory	Injection
	Volumes	Volumes	Fuel	Balance	Value	Value	Fuel	Balance	WACOG	Prices
			Volumes				Value			
Balance Dec-11				686,383				\$ 2,677,417.88		
Jan-12	2,513	(205,811)	(570)	482,515	6,156.97	(802,456.01)	(2,187.67)	\$ 1,878,931.17	\$ 3.8940	\$ 2.0429
Feb-12	5,884	(188,293)	(671)	299,435	14,310.88	(719,526.68)	(2,616.08)	\$ 1,171,099.29	\$ 3.9110	\$ 2.2434
Mar-12	193	(58,823)	(647)	240,158	548.93	(230,022.00)	(2,437.78)	\$ 939,188.44	\$ 3.9107	\$ 4.1605
Apr-12	154,720	-	(496)	394,382	275,399.06	245.97	(1,619.66)	\$ 1,213,213.81	\$ 3.0762	\$ 1.7752
May-12	162,186	(613)	(496)	555,459	322,968.86	(1,403.64)	(1,500.31)	\$ 1,533,278.72	\$ 2.7604	\$ 1.9882
Jun-12	362,203	(72,009)	(265)	845,388	751,898.50	(184,486.80)	(668.42)	\$ 2,100,022.00	\$ 2.4841	\$ 2.0756
Jul-12	6,083	(3,191)	(751)	847,529	15,544.40	(8,183.67)	(1,873.80)	\$ 2,105,508.93	\$ 2.4843	\$ 2.5639
Aug-12	249,591	(217,841)	(464)	878,815	587,182.00	(542,050.66)	(1,125.69)	\$ 2,149,514.58	\$ 2.4459	\$ 2.3524
Sep-12	139,130	(139,130)	(156)	878,659	342,379.80	(341,868.16)	(343.07)	\$ 2,149,683.15	\$ 2.4465	\$ 2.4612
Oct-12	11,075	(12,191)	-	877,543	36,860.63	(38,592.93)		\$ 2,147,950.85	\$ 2.4477	\$ 3.3283
Nov-12	4,505	(4,448)		877,600	15,618.89	(15,225.02)		\$ 2,148,344.72	\$ 2.4480	\$ 3.4670
Dec-12	1,918	(20,919)		858,599	6,471.32	(53,823.13)		\$ 2,100,992.91	\$ 2.4470	\$ 3.3740
2012 Activity	1,100,001	(923,269)	(4,516)		2,375,340	(2,937,393)	(14,372)			
Balance Dec-12				858,599				\$ 2,100,992.88		
Jan-13	8,703	(783,846)	(43)	83,413	28,064.87	(1,931,089.76)	(105.89)	\$ 197,862.10	\$ 2.3721	\$ 3.2285
Feb-13	4,645	(3,227)	(2,625)	82,206	15,546.23	(10,759.69)	(6,464.48)	\$ 196,184.16	\$ 2.3865	\$ 4.4959
Mar-13	-	(1,446)	-	80,760	-	(4,876.80)		\$ 191,307.36	\$ 2.3688	#DIV/0!
Apr-13	-	(77,565)	-	3,195	-	(183,898.93)	-	\$ 7,408.43	\$ 2.3188	#DIV/0!
May-13	225,222	(281)	(118)	228,018	820,616.74	(1,058.84)	(422.50)	\$ 826,543.83	\$ 3.6249	\$ 3.6436
Jun-13	199,268	(90,548)	(599)	336,139	665,148.59	(319,063.29)	(2,091.39)	\$ 1,170,537.74	\$ 3.4823	\$ 3.3375
Jul-13	138,233	(499)	(213)	473,660	401,657.49	(1,238.68)	(736.95)	\$ 1,570,219.60	\$ 3.3151	\$ 2.9048
Aug-13	272,105	(14)	(378)	745,373	707,698.53	(33.61)	(1,216.71)	\$ 2,276,667.81	\$ 3.0544	\$ 2.6000
Sep-13	142,235	(5,207)	(845)	881,556	281,606.87	(15,754.47)	(2,516.66)	\$ 2,540,003.55	\$ 2.8813	\$ 1.9739
Oct-13	74,693	(507)	(543)	955,199	217,587.03	(1,438.59)	(1,579.93)	\$ 2,754,572.06	\$ 2.8838	\$ 2.9131
Nov-13	46,282	(276,395)	(72)	725,014	184,447.99	(812,432.41)	(209.49)	\$ 2,126,378.15	\$ 2.9329	\$ 3.9870
Dec-13	55,764	(320,008)	(575)	460,195	259,319.61	(970,335.10)	(1,693.70)	\$ 1,413,668.96	\$ 3.0719	\$ 4.6681
2013 Activity	1,167,150	(1,559,543)	(6,011)		3,581,694	(4,251,980)	(17,038)			
Balance Dec-13				460,195				\$ 1,413,668.88		
Jan-14	2,719	(154,386)	(805)	307,723	11,837.19	(475,234.99)	(2,510.19)	\$ 947,760.89	\$ 3.0799	\$ 4.8730
Feb-14	855	(202,262)	(717)	105,599	5,351.86	(625,250.40)	(2,235.79)	\$ 325,626.56	\$ 3.0836	\$ 22.5802
Mar-14	-	(104,512)	(850)	237	-	(321,941.29)	(2,650.57)	\$ 1,034.70	\$ 4.3658	\$ 3.1183
Apr-14	-	(54)	(487)	(304)	-	(336.79)	(1,518.63)	\$ (820.72)	\$ 2.6997	\$ 3.1183
May-14	261,314	(1)	(48)	260,961	1,125,674.35	(6.32)	(168.28)	\$ 1,124,679.03	\$ 4.3098	\$ 4.3079
Jun-14	76,993	-	(311)	337,643	341,072.29	-	(1,262.12)	\$ 1,464,489.20	\$ 4.3374	\$ 4.4314
Jul-14	168,598	-	(130)	506,111	669,997.47	-	(682.36)	\$ 2,133,804.31	\$ 4.2161	\$ 3.9730
Aug-14	251,842	-	(249)	757,704	949,658.07	-	(984.36)	\$ 3,082,478.02	\$ 4.0682	\$ 3.7707
Sep-14	146,510	(10,044)	(805)	893,365	551,411.82	(40,363.02)	(3,224.82)	\$ 3,590,302.00	\$ 4.0189	\$ 3.7623
Oct-14	12,958	(184)	(356)	905,783	42,591.36	(701.19)	(1,430.63)	\$ 3,630,761.54	\$ 4.0084	\$ 3.2662
Nov-14	63,934	(130,758)	(49)	838,910	227,824.23	(519,926.53)	(195.34)	\$ 3,338,463.90	\$ 3.9795	\$ 3.5631
Dec-14	78,230	(124,120)	(392)	792,628	228,979.01	(485,781.43)	(1,547.72)	\$ 3,080,113.76	\$ 3.8860	\$ 2.9219
2014 Activity	1,063,953	(726,321)	(5,199)		4,154,398	(2,469,542)	(18,411)			

Oregon Storage Inventory										
Account Totals										
Dekatherms										
2009-March 2019										
	Injected	Withdrawal	Injection	Volume	Injected	Withdrawal	Injection		Inventory	Injection
	Volumes	Volumes	Fuel	Balance	Value	Value	Fuel	Balance	WACOG	Prices
			Volumes				Value			
Balance Dec-14				792,628				\$ 3,080,113.88		
Jan-15	22,771	(359,490)	(590)	455,319	58,898.22	(1,392,359.94)	(2,284.11)	\$ 1,744,368.05	\$ 3.8311	\$ 2.5524
Feb-15	61,091	(362,996)	(1,029)	152,385	141,816.87	(1,357,963.88)	(3,934.65)	\$ 524,286.39	\$ 3.4405	\$ 2.2957
Mar-15	54,398	(146,184)	(1,039)	59,560	118,659.70	(508,266.27)	(3,961.94)	\$ 130,717.88	\$ 2.1947	\$ 2.1495
Apr-15	97,323	(80,216)	(402)	76,265	205,415.78	(172,153.37)	(847.62)	\$ 163,132.67	\$ 2.1390	\$ 2.1107
May-15	319,828	(16,216)	(310)	379,567	761,923.84	(37,871.20)	(711.66)	\$ 886,473.65	\$ 2.3355	\$ 2.3824
Jun-15	140,295	(69,184)	(605)	450,073	296,506.07	(158,473.24)	(1,374.09)	\$ 1,023,132.39	\$ 2.2733	\$ 2.1128
Jul-15	172,721	(101,434)	(476)	520,884	387,060.12	(228,158.97)	(1,079.31)	\$ 1,180,954.23	\$ 2.2672	\$ 2.2409
Aug-15	225,137	(3,135)	(672)	742,214	535,084.92	(7,594.58)	(1,549.28)	\$ 1,706,895.29	\$ 2.2997	\$ 2.3769
Sep-15	174,826	(77)	(618)	916,345	423,558.28	(186.83)	(1,439.05)	\$ 2,128,827.69	\$ 2.3232	\$ 2.4231
Oct-15	8,036	(9,768)	(425)	914,188	16,821.05	(22,705.41)	(988.04)	\$ 2,121,955.29	\$ 2.3211	\$ 2.0803
Nov-15	1,713	(137,544)	(65)	778,292	3,700.68	(319,278.49)	(150.97)	\$ 1,806,226.51	\$ 2.3208	\$ 2.1540
Dec-15	50,759	(163,813)	(260)	664,978	105,464.75	(378,376.41)	(594.85)	\$ 1,532,720.00	\$ 2.3049	\$ 2.0767
2015 Activity	1,328,898	(1,450,057)	(6,491)		3,054,910	(4,583,389)	(18,916)			
Balance Dec-15				664,978				\$ 1,532,718.88		
Jan-16	19,039	(150,879)	(483)	532,655	39,281.87	(347,891.91)	(1,115.01)	\$ 1,222,993.83	\$ 2.2960	\$ 2.0568
Feb-16	16,645	(390,198)	(899)	158,203	21,287.02	(894,220.34)	(2,064.46)	\$ 347,996.05	\$ 2.1997	\$ 1.2208
Mar-16	13,581	(66,724)	(1,264)	103,796	17,928.27	(141,575.51)	(2,767.48)	\$ 221,581.33	\$ 2.1348	\$ 1.2309
Apr-16	145,900	(2,405)	(252)	247,039	172,971.38	(3,355.87)	(431.74)	\$ 390,765.10	\$ 1.5818	\$ 1.1846
May-16	267,841	(4,567)	(219)	510,094	332,404.80	(6,372.31)	(304.29)	\$ 716,493.30	\$ 1.4046	\$ 1.2409
Jun-16	189,119	(27,294)	(512)	671,407	289,299.21	(38,923.23)	(725.41)	\$ 966,143.87	\$ 1.4390	\$ 1.5300
Jul-16	69,127	(61,323)	(646)	678,565	153,826.38	(91,556.51)	(973.26)	\$ 1,027,440.48	\$ 1.5141	\$ 2.2321
Aug-16	103,907	(2,518)	(266)	779,688	171,268.23	(3,954.05)	(409.35)	\$ 1,194,345.31	\$ 1.5318	\$ 1.6486
Sep-16	135,761	-	(352)	915,097	326,190.27	-	(592.61)	\$ 1,519,942.97	\$ 1.6610	\$ 2.4045
Oct-16	7,627	(31,784)	(323)	890,617	18,361.40	(52,775.47)	(534.71)	\$ 1,484,994.19	\$ 1.6674	\$ 2.4407
Nov-16	30,730	(50,567)	(88)	870,692	55,754.31	(84,456.35)	(146.60)	\$ 1,456,145.55	\$ 1.6724	\$ 1.8148
Dec-16	33,439	(316,023)	(181)	587,927	115,819.17	(538,121.47)	(312.46)	\$ 1,033,530.79	\$ 1.7579	\$ 3.4731
2016 Activity	1,032,716	(1,104,282)	(5,485)		1,714,392	(2,203,203)	(10,377)			
Balance Dec-16				587,927				\$ 1,033,530.88		
Jan-17	38,710	(322,796)	(507)	303,334	125,266.59	(569,320.89)	(876.84)	\$ 588,599.74	\$ 1.9404	\$ 3.2560
Feb-17	9,197	(182,448)	(759)	129,324	22,266.28	(336,662.89)	(1,376.88)	\$ 272,826.25	\$ 2.1096	\$ 2.4756
Mar-17	11,403	(92,769)	(478)	47,480	23,399.33	(196,436.03)	(879.83)	\$ 98,909.72	\$ 2.0832	\$ 2.0613
Apr-17	104,210	(8,005)	(339)	143,346	257,094.45	(19,851.47)	(721.91)	\$ 335,430.79	\$ 2.3400	\$ 2.4682
May-17	274,316	(190)	(183)	417,289	676,024.72	(506.24)	(434.56)	\$ 1,010,514.71	\$ 2.4216	\$ 2.4645
Jun-17	210,722	(1,294)	(291)	626,426	469,887.59	(3,451.01)	(685.28)	\$ 1,476,266.01	\$ 2.3566	\$ 2.2297
Jul-17	61,807	(31,651)	(257)	656,325	112,936.18	(72,952.13)	(590.60)	\$ 1,515,659.46	\$ 2.3093	\$ 1.8253
Aug-17	114,348	(19,328)	(202)	751,143	266,813.24	(44,511.62)	(465.08)	\$ 1,737,496.00	\$ 2.3131	\$ 2.3334
Sep-17	179,407	(1,207)	(345)	928,998	346,664.93	(2,711.75)	(782.48)	\$ 2,080,666.70	\$ 2.2397	\$ 1.9316
Oct-17	10,266	(35,796)	(495)	902,973	21,808.90	(79,997.72)	(1,108.84)	\$ 2,021,369.04	\$ 2.2386	\$ 2.1185
Nov-17	22,304	(18,952)	(89)	906,236	54,410.04	(42,393.08)	(199.58)	\$ 2,033,186.42	\$ 2.2436	\$ 2.4403
Dec-17	9,183	(314,490)	(98)	600,831	23,382.24	(704,643.40)	(219.90)	\$ 1,351,705.36	\$ 2.2497	\$ 2.5495
2017 Activity	1,045,873	(1,028,926)	(4,043)		2,399,954.49	(2,073,438.23)	(8,341.78)			



Oregon Storage Inventory										
Account Totals										
Dekatherms										
2009-March 2019										
	Injected	Withdrawal	Injection	Volume	Injected	Withdrawal	Injection		Inventory	Injection
	Volumes	Volumes	Fuel	Balance	Value	Value	Fuel	Balance	WACOG	Prices
			Volumes				Value			
Balance Dec-17				600,831				\$ 1,351,705.36		
Jan-18	13,443	(221,111)	(755)	392,408	35,569.63	(495,718.09)	(1,695.83)	\$ 889,861.07	\$ 2.2677	\$ 2.6698
Feb-18	36,673	(219,401)	2,150	211,830	81,053.99	(491,806.35)	(833.03)	\$ 478,275.68	\$ 2.2578	\$ 2.0663
Mar-18	-	(138,168)	(966)	72,696	-	(304,899.64)	(2,135.94)	\$ 171,240.10	\$ 2.3556	\$ 2.2111
Apr-18	60,680	(36,901)	(564)	95,911	87,954.40	(79,347.59)	(1,194.43)	\$ 178,652.48	\$ 1.8627	\$ 1.4432
May-18	207,377	(767)	(223)	302,298	237,830.37	(2,022.68)	(268.94)	\$ 414,191.23	\$ 1.3701	\$ 1.1468
Jun-18	274,291	(17,937)	(345)	558,307	342,424.44	(47,334.04)	(431.44)	\$ 708,850.19	\$ 1.2696	\$ 1.2484
Jul-18	45,649	(18,738)	(578)	584,640	75,195.10	(26,959.48)	(733.76)	\$ 756,352.05	\$ 1.2937	\$ 1.6521
Aug-18	173,652	(2,280)	(162)	755,850	303,619.36	(4,468.56)	(229.73)	\$ 1,055,273.12	\$ 1.3961	\$ 1.7487
Sep-18	147,867	(25)	(486)	903,206	248,172.54	(66.07)	(696.20)	\$ 1,302,683.39	\$ 1.4423	\$ 1.6792
Oct-18	47,232	(65,437)	(436)	884,565	92,685.45	(94,267.27)	(625.25)	\$ 1,300,476.32	\$ 1.4702	\$ 1.9673
Nov-18	90,916	(208,126)	(220)	767,135	400,209.87	(404,926.16)	(331.24)	\$ 1,295,428.79	\$ 1.6887	\$ 4.4090
Dec-18	62,099	(135,373)	(400)	693,461	334,000.18	(343,724.90)	(722.80)	\$ 1,284,981.27	\$ 1.8530	\$ 5.4017
2018 Activity	1,159,879	(1,064,264)	(2,985)		2,238,715.33	(2,295,540.83)	(9,898.59)			
Balance Dec-18				693,461				\$ 1,284,981.27		
Jan-19	24,258	(311,705)	(688)	405,326	83,334.48	(576,268.44)	(554.34)	\$ 791,492.97	\$ 1.9527	\$ 3.5121
Feb-19	74,280	(250,563)	(744)	228,299	568,557.51	(522,487.04)	(1,576.46)	\$ 835,986.98	\$ 3.6618	\$ 7.7103
Mar-19	61,010	(134,821)	(1,100)	153,388	2,320,521.60	(1,547,667.22)	(2,837.64)	\$ 1,606,003.72	\$ 10.4702	\$ 38.6861
Apr-19				153,388				\$ 1,606,003.72	\$ 10.4702	#DIV/0!
May-19				153,388				\$ 1,606,003.72	\$ 10.4702	#DIV/0!
Jun-19				153,388				\$ 1,606,003.72	\$ 10.4702	#DIV/0!
Jul-19				153,388				\$ 1,606,003.72	\$ 10.4702	#DIV/0!
Aug-19				153,388				\$ 1,606,003.72	\$ 10.4702	#DIV/0!
Sep-19				153,388				\$ 1,606,003.72	\$ 10.4702	#DIV/0!
Oct-19				153,388				\$ 1,606,003.72	\$ 10.4702	#DIV/0!
Nov-19				153,388				\$ 1,606,003.72	\$ 10.4702	#DIV/0!
Dec-19				153,388				\$ 1,606,003.72	\$ 10.4702	#DIV/0!
2019 Activity	159,548	(697,089)	(2,532)		2,972,413.59	(2,646,422.70)	(4,968.44)			

CASE: UG 366  
WITNESS: BRIAN FJELDHEIM

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 403**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION: Oregon	DATE PREPARED: 03/15/2019
CASE NO.: UG ____	WITNESS: Jennifer Smith
REQUESTER: PUC Staff	RESPONDER: Jeanne Pluth
TYPE: Data Request	DEPT: State & Federal
Regulation	
REQUEST NO.: Staff – 119	TELEPHONE: (509) 495-2204
	EMAIL: jeanne.pluth@avistacorp.com

**REQUEST:**

Please provide in electronic spreadsheet format, a copy of the Company's jurisdictional separation model or study applicable to the Test Year, with values for the Test Year, for the calendar year in which the Test Year begins (if different from the Test Year), and for each of the two calendar years preceding the calendar year in which the Test year begins.

**RESPONSE:**

The Company is providing the following information:

Attachment	Year	Report
Staff_DR_119 Attachment A	December 31, 2018	12 Month Average Results of Operations Report for Oregon (Historical Base Year)
Staff_DR_119 Attachment B	December 31, 2017	12 Month Average Results of Operations Report for Oregon
Staff_DR_119 Attachment C	December 31, 2016	12 Month Average Results of Operations Report for Oregon
Staff_DR_119 Attachment D 2016 (see Note below) Allocation Factors (Using data from 2015 and as of December 31, 2015) (Forecasted Test Year)	2018	Allocation Factors (Using data from 2018 and as of December 31, 2018)
Staff_DR_119 Attachment E	2017	Allocation Factors (Using data from 2017 and as of December 31, 2017)
Staff_DR_119 Attachment F	2016	Allocation Factors (Using data from 2016 and as of December 31, 2016)

The Company's historical base year is Twelve Months Ended December 31, 2018 (Staff\_DR\_119 Attachment A.) The allocation factors used to derive the December 31, 2018 historical base year reports were based on 2017 data (Staff\_DR\_119 Attachment E). The Company used the most current allocation factors available (2018 factors based on 2018 data) for the forecasted test year. Due to the number of spreadsheets in each file, the files are being provided electronically only.

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	04/30/2019
CASE NO.:	UG 366	WITNESS:	Jody Morehouse
REQUESTER:	PUC Staff	RESPONDER:	Kaylene Schultz
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	Staff – 172	TELEPHONE:	(509) 495-2482
		EMAIL:	kaylene.schultz@avistacorp.com

**REQUEST:**

Please provide, in a single electronic spreadsheet format, for each calendar year from 2008 through 2018, and to the extent available monthly through 2019, the underground storage operating expense results, including a breakdown of the underground storage operating expense into supervision and engineering, other expenses, and other equipment categories. Separately identify any related labor expense for each calendar year from 2008 through 2018, and to the extent available monthly through 2019. Provide results separately for total company and for Oregon.

**RESPONSE:**

Please see Staff\_DR\_172 Attachment A for Jackson Prairie Operating Expenses for the Oregon-owned portion. Prior to 2009, Oregon did not have ownership rights to Jackson Prairie storage capacity; as such, no O&M expenses were incurred. Further, effective May 1, 2011, the Company took possession of 3,030,877 Dth of working gas capacity (system) and an additional 104,000 Dth (system) of daily deliverability that was previously assigned to Shell Energy North America. As a result, Oregon customers received 560,891 Dth of capacity and an additional 26,000 in deliverability, increasing total Oregon-related Jackson Prairie owned storage capacity to 823,337 Dth and deliverability of 52,000. That is the primary reason for the increase in O&M expense starting in May 2011.

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	06/07/2019
CASE NO.:	UG 366	WITNESS:	Jody Morehouse
REQUESTER:	PUC Staff	RESPONDER:	Jody Morehouse
TYPE:	Data Request	DEPT:	Gas Supply
REQUEST NO.:	Staff – 271	TELEPHONE:	(509) 495-2760
		EMAIL:	jody.morehouse@avistacorp.com

**REQUEST:**

Please provide a narrative description of the primary factor(s) driving the increased 2018 expenditures recorded in FERC account 837.

**RESPONSE:**

During the winter of 2015/2016, an underground gas storage well at SoCal's Aliso Canyon gas storage field experienced a failure that released large volumes of natural gas into the atmosphere before it was controlled and capped. Following this incident, the Federal Pipeline and Hazardous Material Safety Administration (PHMSA) released an interim rule on December 19, 2016. The interim final rule (IFR) revised the Federal pipeline safety regulations to address critical safety issues related to downhole facilities, including wells, wellbore tubing, and casing, at underground natural gas storage facilities. In 2017 in response to these new safety rules, the operators at Jackson Prairie commissioned a gap analysis study at JP conducted by Lonquist and Co. to compare the practices at JP prior to the Aliso Canyon event to the new requirements. The findings of this analysis then served as the basis for the increase in capital spending at JP beginning in 2018.

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	06/26/2019
CASE NO.:	UG 366	WITNESS:	Jody Morehouse
REQUESTER:	PUC Staff	RESPONDER:	Jody Morehouse
TYPE:	Data Request	DEPT:	Gas Supply
REQUEST NO.:	Staff – 291	TELEPHONE:	(509) 495-2760
		EMAIL:	jody.morehouse@avistacorp.com

**REQUEST:**

Based on the Company's response to DR 271:

- a. Please provide the projected completion date for the capital improvements at Jackson Prairie that result from PHMSA's interim rule issued December 19, 2016.
- b. Are any of the 2018 expenses reported in FERC Account 837 considered "one time" or "start-up" costs? If yes, please identify the nature of these expenses and the associated dollar amounts.
- c. What is the percentage of Oregon's allocation for the additional FERC 837 expenditures?

**RESPONSE:**

- a. Please see Staff\_DR\_159 Attachment A for a full listing of projects anticipated for completion during 2019 – 2024 (JP 5-year capital budget), as well as STAFF\_DR\_178\_ER7201\_BI\_JN604 Attachment A for a prioritization list of JP Risk Mitigation Plans in support of the JP 5-year capital budget. The JP 5-year capital budget shows by project the estimated costs for each specific year. Additionally, the prioritization list includes the likely year(s) (under the "Budget Timing" column) of when these capital improvements are projected to be completed.
- b. The 2018 expenses reported in FERC Account 837 include costs related to the on-going PHMSA gas well integrity and well analysis project required to be in compliance with PHMSA guidance. Costs are projected to be incurred as illustrated in the JP 5-year capital budget and JP Risk Mitigation Plans. As some of these capital improvements are completed, additional costs may be incurred to stay in compliance with PHMSA's interim ruling.
- c. The FERC 837 expenditures are directly assigned 100 percent to Oregon.

**Following attachments to Exhibit 403**

**Are Excel spreadsheets**

**(Provided in electronic format)**

UG 366 Exhibit 403 Fjeldheim\_DR\_119 Attachment D - tab "NewMemo"

UG 366 Exhibit 403 Fjeldheim\_DR\_172 Attachment A



**STATE OF OREGON  
JACKSON PRAIRIE  
OPERATING EXPENSES**

		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>201901</b>	<b>201902</b>	<b>201903</b>
824000	NAT GAS STORAGE - OTHER EXPENSES	\$19,152	\$12,048	\$39,772	\$57,988	\$67,117	\$69,813	\$65,400	\$68,119	\$79,108	\$84,722	\$7,475	\$7,724	\$9,186
837000	NAT GAS STORAGE - OTHER EQUIPMENT	\$17,674	\$13,041	\$36,225	\$48,707	\$54,844	\$63,796	\$62,619	\$77,658	\$77,850	\$150,020	\$10,298	\$5,572	\$11,540
Total		\$36,826	\$25,089	\$75,997	\$106,695	\$121,961	\$133,609	\$128,019	\$145,777	\$156,958	\$234,742	\$17,773	\$13,296	\$20,726

Avista Utilities  
For the Twelve Months Ended December 31, 2016  
Balances at December 31, 2016  
For the Twelve Months Ended December 31, 2017  
Balances at December 31, 2017

For the Twelve Months Ended December 31, 2017

			CD				ED				GD					
			AA	AN	ID	WA	AN	ID	MT	WA	AA	AN	AS	ID	OR	WA
ED Non-Labor	A&G		31,373,016	1,325,342	620,643	1,518,852	4,720,189	8,259,892	12	22,543,579						
ED Non-Labor	O&M						42,089,753	6,985,682		13,416,921						
ED Non-Labor	PS						307,057,304	3,880,166		2,794,549						
ED Labor	A&G		36,961,651	1,889,097	1,033,948	4,484,870	3,233,874	179,160	0	396,697						
ED Labor	O&M						36,386,128	4,292,717		7,920,911						
ED Labor	PS						7,332,950									
GN Non-Labor	A&G		10,658,358	580,013	292,166	816,377					254,846	87,772		1,530,750		8,735,191
GN Non-Labor	O&M										388,331	1,778,839		1,812,070		4,118,312
GN Non-Labor	PS										0	153,469,502		1,307,830		2,465,662
GN Labor	A&G		13,073,005	781,500	497,085	2,450,996					382,503	722		25,941		124,897
GN Labor	O&M										3,453,893	1,094,048		2,573,848		5,627,722
GN Labor	PS															
GS Non-Labor	A&G		4,718,524								116,877		116,570		4,979,173	
GS Non-Labor	O&M										178,096				3,793,524	
GS Non-Labor	PS										0				93,705,988	
GS Labor	A&G		5,761,169								175,423		3,666		1,663,818	
GS Labor	O&M										1,584,021				3,960,267	
GS Labor	PS															

<b>Reconcile:</b>	
Total	889,837,198
ED Non-Labor	446,585,901
ED Labor	104,112,004
GN Non-Labor	187,947,814
GN Labor	28,009,207
GS Non-Labor	107,956,955
GS Labor	15,225,317
Diff - rounding	0

Avista Utilities  
Plant for 4 Factor Allocations  
Balances at December 31, 2017

	Electric	Gas North	Gas South	CD AA (7)	GD AA (8)	CD AN/ ID/WA (9)	Total
Intangible Plant (1)							
301XXX Organization							
302XXX Franchises/Consents	44,651,922						44,651,922
182324/33/81 CDA Settlement	41,393,181						41,393,181
182325 CDA Lake IPA Fund	2,000,000						2,000,000
	88,045,103						88,045,103
Steam Production Plant (1)	428,218,701						428,218,701
Hydraulic Production Plant (1)	639,773,063						639,773,063
Other Production Plant (1)	305,460,873		7,628				305,468,501
Total Production Plant	1,373,452,637		7,628				1,373,460,265
Transmission Plant (1)	722,397,541						722,397,541
Underground Storage (1)		39,885,633	6,347,098				46,232,731
Distribution Plant (1)	1,643,539,122	666,283,197	366,390,848				2,676,213,167
General Plant, Utility 0, 1 & 2 Only (2)							
389XXX Land & Land Rights	398,664	2,518,764	848,544	9,936,581		1,660,110	15,362,663
390XXX Structures & Improvements	8,239,126	3,511,602	3,649,256	102,013,775		24,998,735	142,412,494
391XXX Office Furniture/Equipment	3,079,138	1,202		75,375,518	735,198	638,377	79,829,433
392XXX Transportation Equipment	42,828,563	12,754,710	4,234,452	949,249		6,493,757	67,260,731
393XXX Stores Equipment	399,250	88,160	48,630			4,593,251	5,129,291
394XXX Tools, Ship/Garage Equip.	4,554,288	2,614,166	919,536	13,672,950	4,139,965	1,195,245	27,096,150
395XXX Laboratory Equipment	1,472,998	138,729	40,917	355,663	161,302	29,071	2,198,680
396XXX Power Operated Equipment	31,946,906	3,952,602	43,834	528,478		1,265,106	37,736,926
397XXX Communication Equipment	64,470,097	1,177,680	1,216,105	53,247,681	1,151,237	15,036,325	136,299,125
398XXX Miscellaneous Equipment	149,694		2,367	385,235		18,551	555,847
Total	157,538,724	26,757,615	11,003,641	256,465,130	6,187,702	55,928,528	513,881,340
Intangible Plant, Software Utility (3)							
303000 Intangible Gas Plant	10,693,280	1,802,199	426,123	8,983,908		194,058	22,099,568
303100 Mainframe Software	11,863,826			82,881,225	652,235	183,912	95,581,198
303110 PC Software				5,022,422			5,022,422
303115 PC Software				100,831,204			100,831,204
303120 PC Software - 12.5YR				30,060,178			30,060,178
303121 PC Software - AMI				1,313,339			1,313,339
Total	22,557,106	1,802,199	426,123	229,092,276	652,235	377,970	254,907,909

- (1) From X-PLT-12E ROO Reports  
(2) From C-GPL-12E ROO Report  
(3) From C-IPL-12E ROO Report

Check:  
Total 5,675,138,056  
E-PLT 4,392,824,569  
G-PLT 851,185,158  
O-PLT 431,128,334  
Rounding (5)

Avista Utilities  
Plant for 4 Factor Allocations  
Accumulated Depreciation/Amortization  
Balances at December 31, 2017

	Electric	Gas North	Gas South	CD AA (7)	GD AA (8)	CD AN/ ID/WA (9)	Total
Accumulated Amortization (X-AAMT)							
Production/Trans./Franchise/Misc	12,674,118						12,674,118
Distribution/Franchise/Misc	230,348						230,348
General Plant (Acct 303000)		277,679	88,686	2,509,174		96,768	2,972,307
Misc IT Intangible Plant	4,748,810			52,299,404	383,264	123,785	57,555,263
Underground Storage		240,542					240,542
General Plant (Acct 390200 & 396200)	96,927						96,927
	<u>17,750,203</u>	<u>518,221</u>	<u>88,686</u>	<u>54,808,578</u>	<u>383,264</u>	<u>220,553</u>	<u>73,769,505</u>
Accum Amort Common Plant (X-ADEP-12E)							
Software (111X30/31/32)							
Leasehold Improvements							
Production Plant (X-ADEP-12E)							
Steam Production Plant	299,307,409						299,307,409
Hydro Production Plant	131,252,609						131,252,609
Other Production Plant	119,358,789						119,358,789
	<u>549,918,807</u>						<u>549,918,807</u>
Transmission Plant (X-ADEP-12E)	<u>211,773,710</u>						<u>211,773,710</u>
Underground Storage (X-ADEP-12E)		<u>15,314,546</u>	<u>1,012,457</u>				<u>16,327,003</u>
Distribution Plant (X-ADEP-12E)	<u>527,895,502</u>	<u>214,937,196</u>	<u>106,727,386</u>				<u>849,560,084</u>
General Plant (X-ADEP-12E)	<u>74,593,385</u>	<u>11,070,624</u>	<u>5,052,704</u>	<u>61,883,378</u>	<u>2,423,659</u>	<u>22,814,356</u>	<u>177,838,106</u>
	<u>74,593,385</u>	<u>11,070,624</u>	<u>5,052,704</u>	<u>61,883,378</u>	<u>2,423,659</u>	<u>22,814,356</u>	<u>177,838,106</u>

Check:  
Total 1,879,187,215  
X-ADEP 1,805,417,710  
X-AAMT 73,769,505  
Rounding

Avista Utilities  
Net Plant - Four Factor Allocations  
Balances at December 31, 2017

Can't Print This Page Until Pages 7/8 are Complete

	Electric	Gas North	Oregon Gas	Common Electric & Gas North (CD AN/ID/WA)	Common Gas North & Oregon Gas (GD AA )	Common All (CD AA)	Total
Gross Plant							
Intangible-Excluding Software	88,045,103						88,045,103
Intangible - Software	22,557,106	1,802,199	426,123	377,970	652,235	229,092,276	254,907,909
Production	1,373,452,637		7,628				1,373,460,265
Transmission	722,397,541						722,397,541
Underground Storage		39,885,633	6,347,098				46,232,731
Distribution	1,643,539,122	666,283,197	366,390,848				2,676,213,167
General	157,538,724	26,757,615	11,003,641	55,928,528	6,187,702	256,465,130	513,881,340
Total	4,007,530,233	734,728,644	384,175,338	56,306,498	6,839,937	485,557,406	5,675,138,056
Accumulated Deprec & Amort							
Intangible-Excluding Software	17,750,203	518,221	88,686	220,553	383,264	54,808,578	73,769,505
Intangible - Software							
Leasehold Improvements							
Production	549,918,807						549,918,807
Transmission	211,773,710						211,773,710
Underground Storage		15,314,546	1,012,457				16,327,003
Distribution	527,895,502	214,937,196	106,727,386				849,560,084
General	74,593,385	11,070,624	5,052,704	22,814,356	2,423,659	61,883,378	177,838,106
Total	1,381,931,607	241,840,587	112,881,233	23,034,909	2,806,923	116,691,956	1,879,187,215
Net Direct Plant	2,625,598,626	492,888,057	271,294,105	33,271,589	4,033,014	368,865,450	3,795,950,841
Allocate common Electric and Gas							
Allocation % (CD AN Factor - 9)	77.715%	22.285%					
Allocated amount	25,857,015	7,414,574		(33,271,589)			
Allocate common Electric/Gas North							
Allocation Percentage (GD AA - 8)		68.562%	31.438%				
Allocated amount		2,765,115	1,267,899		(4,033,014)		
Net Direct Plant for CD AA 4-Factor (7)	2,651,455,641	503,067,746	272,562,004			368,865,450	3,795,950,841

Avista Utilities  
Utility Allocator for CD AA (7)  
Four Factor Allocation for Electric & All Gas  
For the Twelve Months Ended December 31, 2017

	Total	Electric	Gas North	Oregon	Notes
Direct Non-Labor					
O&M (Accts 500-894)	\$74,561,528	\$62,492,356	\$8,088,844	\$3,980,328	(1, 2)
A&G - ED & GD (Accts 901-935)	51,344,851	35,523,672	10,602,829	5,218,350	(2)
A&G - CD (Accts 901-935)	5,153,393	3,464,837	1,688,556	-	(2)
Adjustments					
Adjustments					
Total	\$131,059,772	\$101,480,865	\$20,380,229	\$9,198,678	
Percentage	100.000%	77.431%	15.550%	7.019%	
Direct Labor					
O&M (Accts 500-894)	\$74,226,505	\$55,932,706	\$12,828,428	\$5,465,371	
A&G - ED & GD (Accts 901-935)	6,185,979	3,809,731	197,120	2,179,128	
A&G - CD (Accts 901-935)	11,137,496	7,407,915	3,729,581	-	
Total	\$91,549,980	\$67,150,352	\$16,755,129	\$7,644,499	
Percentage	100.000%	73.348%	18.302%	8.350%	
Year End Customers at 12/31/17					
Washington	413,587	250,848	162,739		
Idaho	214,302	131,425	82,877		
Oregon	101,707			101,707	
Total	729,596	382,273	245,616	101,707	
			(12,591.00)		
Percentage	100.000%	52.395%	33.665%	13.940%	
Net Direct Plant (Ending Balance at 12/31/17)					
Amount	\$3,427,085,391	\$2,651,455,641	\$503,067,746	\$272,562,004	
Percentage	100.000%	77.368%	14.679%	7.953%	
Four Factor					
Total	400.000%	280.542%	82.196%	37.262%	
Average	100.000%	70.135%	20.549%	9.316%	

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811

(2) Excludes Labor

(Gas Costs, including GD AA)			(Gas Costs, excluding GD AA)		
Total	Gas North	Oregon	Total	Gas North	Oregon
12,069,172	8,097,552	3,971,620	11,502,745	7,709,221	3,793,524
15,821,179	10,608,559	5,212,620	15,449,456	10,353,713	5,095,743
1,688,556	1,688,556	-	1,688,556	1,688,556	-
<hr/>			<hr/>		
\$29,578,907	\$20,394,667	\$9,184,240	\$28,640,757	\$19,751,490	\$8,889,267
22.569%					
18,293,799	12,749,511	5,544,288	13,255,885	9,295,618	3,960,267
2,376,248	533,341	1,842,907	1,818,322	150,838	1,667,484
3,729,581	3,729,581	-	3,729,581	3,729,581	-
<hr/>			<hr/>		
\$24,399,628	\$17,012,433	\$7,387,195	\$18,803,788	\$13,176,037	\$5,627,751
26.652%					



Avista Utilities  
Utility Allocator for GD AA (8)  
Four Factor Allocation for All Gas  
For the Twelve Months Ended December 31, 2017

	Total	Electric	Gas North	Oregon	Notes
Direct Non-Labor					
O&M (Accts 500-894)	\$11,502,745		\$7,709,221	\$3,793,524	(1, 2)
A&G - GD (Accts 901-935)	15,449,456		10,353,713	5,095,743	(2)
A&G - CD (Accts 901-935)	1,688,556		1,688,556	-	(2)
Total	\$28,640,757	\$0	\$19,751,490	\$8,889,267	
Percentage	100.000%	0.000%	68.963%	31.037%	
Direct Labor					
O&M (Accts 500-894)	\$13,255,885		\$9,295,618	\$3,960,267	
A&G - GD (Accts 901-935)	1,818,322		150,838	1,667,484	
A&G - CD (Accts 901-935)	3,729,581		3,729,581	-	
Total	\$18,803,788	\$0	\$13,176,037	\$5,627,751	
Percentage	100.000%	0.000%	70.071%	29.929%	
Year End Customers at 12/31/17					
#REF!	347,323		245,616	101,707	
Percentage	100.000%	0.000%	70.717%	29.283%	
Net Direct Plant (Ending Balance at 12/31/17)					
Amount	\$764,182,162		\$492,888,057	\$271,294,105	
Percentage	100.000%	0.000%	64.499%	35.501%	
Four Factor					
Total	400.000%	0.000%	274.250%	125.750%	
Average	100.000%	0.000%	68.562%	31.438%	

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811

(2) Excludes Labor

Avista Utilities  
Utility Allocator for CD AN/ID/WA (9)  
Four Factor Allocation for Electric/Gas North  
For the Twelve Months Ended December 31, 2017

	Total	Electric	Gas North	Oregon	Notes
Direct Non-Labor					
O&M (Accts 500-894)	\$70,589,908	\$62,492,356	\$8,097,552		(1, 2)
A&G - ED & GD (Accts 901-935)	46,132,231	35,523,672	10,608,559		(2)
#REF!					
#REF!					
Total	\$116,722,139	\$98,016,028	\$18,706,111	\$0	
Percentage	100.000%	83.974%	16.026%	0.000%	
Direct Labor					
O&M (Accts 500-894)	\$68,682,217	\$55,932,706	\$12,749,511	\$0	
A&G - ED & GD (Accts 901-935)	4,343,072	3,809,731	533,341	0	
Total	\$73,025,289	\$59,742,437	\$13,282,852	\$0	
Percentage	100.000%	81.811%	18.189%	0.000%	
Year End Customers at 12/31/17					
#REF!	627,889	382,273	245,616	0	
Percentage	100.000%	60.882%	39.118%	0.000%	
Net Direct Plant (Ending Balance at 12/31/17)					
Amount	\$3,118,486,683	\$2,625,598,626	\$492,888,057	\$0	
Percentage	100.000%	84.195%	15.805%	0.000%	
Four Factor					
Total	400.000%	310.862%	89.138%	0.000%	
Average	100.000%	77.715%	22.285%	0.000%	

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811

(2) Excludes Labor



## Interoffice Memorandum

### State and Federal Regulation

**TO:** Distribution

**FROM:** Jeanne Pluth

**SUBJECT:** Allocation Factors

**DATE:** 01/26/18

The following Four Factor Percentages should be used to allocate common operating costs and plant between utility services effective 1/1/2018.

New Service Code	New Jurisdiction Code	Old Utility Code	Description	Electric	Gas	OR Gas
CD	AA	7	No. of Customers	52.395%	33.665%	13.940%
CD	AA	7	Net Direct Plant	77.368%	14.679%	7.953%
CD	AA	7	Four Factor	70.135%	20.549%	9.316%
GD	AA	8	No. of Customers		70.717%	29.283%
GD	AA	8	Four Factor		68.562%	31.438%
CD	AN	9	No. of Customers	60.882%	39.118%	
CD	AN/WA/ID	9	Four Factor	77.715%	22.285%	

If you have any questions please call me at X2204.

Avista Utilities  
Net Direct WWP Gas Plant for Jurisdictional 4-Factor Allocation  
Balances at December 31, 2017

	Gas North Direct Only Total	Washington Gas Direct	Idaho Gas Direct	Allocated (For Balancing Only)
Direct General Gas Plant (C-GPL-12E), Utility 1				
389XXX Land and Land Rights	2,518,764	2,518,764		
390XXX Structures and Improvements	3,511,602	3,511,602		
391XXX Office Furniture and Equipment	1,202	1,202		
392XXX Transportation Equipment	10,998,990	8,552,160	2,446,830	1,755,720
393XXX Stores Equipment	88,160	88,160		
394XXX Tools, Shop and Garage Equipment	2,219,661	1,899,111	320,550	394,505
395XXX Laboratory Equipment	19,554	14,745	4,809	119,175
396XXX Power Operated Equipment	3,132,013	2,384,295	747,718	820,589
397XXX Communications Equipment	1,177,680	685,366	492,314	
398XXX Miscellaneous Equipment				
Total	23,667,626	19,655,405	4,012,221	3,089,989

	System Total	(Electric + Gas)		
		Washington Direct	Idaho Direct	Common
General Plant, Utility 9 Only (C-GPL-12E)				
9389.XX Land & Land Rights	1,660,110	917,233	437,225	305,652
9390.XX Structures & Improvements	24,998,735	7,174,915	7,210,719	10,613,101
9391.XX Office Furniture/Equipment	638,377	430,002	85,096	123,279
9392.XX Transportation Equipment	6,493,757	2,678,389	1,054,812	2,760,556
9393.XX Stores Equipment	4,593,251	204,519	208,022	4,180,710
9394.XX Tools, Ship/Garage Equipment	1,195,245	18,882	971,929	204,434
9395.XX Laboratory Equipment	29,071	1,675	535	26,861
9396.XX Power Operated Equipment	1,265,106	324,083	397,015	544,008
9397.XX Communication Equipment	15,036,325	2,021,969	3,784,650	9,229,706
9398.XX Miscellaneous Equipment	18,551	4,986	8,573	4,992
Total	55,928,528	13,776,653	14,158,576	27,993,299

Avista Utilities  
Net Direct WWP Gas Plant for Jurisdictional 4-Factor Allocation  
Balances at December 31, 2017

Line		Gas North Total (A)	Washington Gas (B)	Idaho Gas (C)	Common Gas (D)
	Gross Plant (G-PLT-12E, Directly Assigned)				
1	Intangible Plant	1,802,199	1,022,594	779,605	
2	Underground Storage				
3	Distribution	663,643,576	443,433,325	220,210,251	
4	General	23,667,626	19,655,405	4,012,221	
5	Total	689,113,401	464,111,324	225,002,077	
6	Calculation of Allocation Percentages for General Plant				
7	Accumulated Depreciation				
8	General (Line 4)	23,667,626	19,655,405	4,012,221	
9	Less: 389 Land and Land rights	(2,518,764)	(2,518,764)		
10	Less: 392 Transportation Equipment	(10,998,990)	(8,552,160)	(2,446,830)	
11	Net	10,149,872	8,584,481	1,565,391	
12	Non-Transportation Allocation Percentages	100.000%	84.577%	15.423%	
13	Transportation Allocation Percentages	100.000%	77.754%	22.246%	
14	Accumulated Deprec & Amort (G-PLT-12E)				
15	Intangible - Software (Direct)				
16	Underground Storage (Direct)				
17	Distribution (Direct)	213,200,741	139,990,443	73,210,298	
18	Direct Gen Non-Transp (C-ADP-12E, Utility 1)	11,070,624	9,363,202	1,707,422	
19	Direct General Transp (C-ADP-12E, Utility 1)				
20	Total	224,271,365	149,353,645	74,917,720	
21	Net Direct Plant (Line 5 - Line 20)	464,842,036	314,757,679	150,084,357	
22	Allocate WA/ID Common Gas				
23	Direct General Plant Worksheet (Utility 9)	27,935,229	13,776,653	14,158,576	
24	Utility CD AN (9) Four Factor Allocator For Gas	22.285%	22.285%	22.285%	
25	Allocated Plant Amount (Line 23 * Line 24)	6,225,366	3,070,127	3,155,239	
26	Allocated Accum. Depreciation Amount (Line 36)	2,539,446	1,252,386	1,287,060	
27	Total (Line 25 - Line 26)	3,685,920	1,817,741	1,868,179	
28	Net Direct Plant For 4-factor (Line 21 + Line 27)	468,527,956	316,575,420	151,952,536	
29	Direct General Plant Worksheet (Utility 9)	55,928,528	13,776,653	14,158,576	27,993,299
30	Utility Code 9 - Loc 028,038,098	100.000%	24.633%	25.315%	50.052%
31	Allocate Common Electric/Gas Portion of General				
32	General Plant Accum Depr (C-ADP-12E, Utility 9)	22,814,356	5,619,860	5,775,454	11,419,042
33	Genl Plt Trans Accum Depr (C-ADP-12E, Utility 9)				
34	Total Plant Accumulated Depreciation (Utility 9)	22,814,356	5,619,860	5,775,454	11,419,042
35	Utility CD AN (9) Four Factor Allocator For Gas	22.285%	22.285%	22.285%	22.285%
36	Gas North Portion, Acc Depr (Line 34 * Line 35)	5,084,180	1,252,386	1,287,060	2,544,734

Avista Utilities  
Factor No. 4 - Allocation for Gas North  
For the Twelve Months Ended December 31, 2017

	Total Gas North	Washington	Idaho	Notes
Direct Non-Labor				
O&M (Accts 500-894)	\$5,930,382	\$4,118,312	\$1,812,070	(1, 2)
A&G - ED & GD (Accts 901-935)	10,265,941	8,735,191	1,530,750	(2)
A&G - CD (Accts 901-935)	1,108,543	816,377	292,166	(2)
Net	<u>\$17,304,866</u>	<u>\$13,669,880</u>	<u>\$3,634,986</u>	
Percentage	100.000%	78.994%	21.006%	
Direct Labor				
O&M (Accts 500-894)	\$8,201,570	\$5,627,722	\$2,573,848	
A&G - ED & GD (Accts 901-935)	150,838	124,897	25,941	
A&G - CD (Accts 901-935)	2,948,081	2,450,996	497,085	
Net	<u>\$11,300,489</u>	<u>\$8,203,615</u>	<u>\$3,096,874</u>	
Percentage	100.000%	72.595%	27.405%	
Year End Customers at 12/31/17	245,616	162,739	82,877	
Percentage	100.000%	66.257%	33.743%	
Net Direct Plant (Ending Balance at 12/31/17)	\$468,527,956	\$316,575,420	\$151,952,536	
Net Direct Plant After Adjustments	<u>\$468,527,956</u>	<u>\$316,575,420</u>	<u>\$151,952,536</u>	
Percentage	100.000%	67.568%	32.432%	
Four Factor				
Total	<u>400.000%</u>	<u>285.414%</u>	<u>114.586%</u>	
Average	<u>100.000%</u>	<u>71.354%</u>	<u>28.646%</u>	

(1) Excludes Resource Costs: Accounts 804, 805, 808, 811

(2) Excludes Labor

Avista Utilities  
Net Direct Electric Plant for Jurisdictional 4-Factor Allocation  
Balances at December 31, 2017

		Electric Direct Total	Washington Direct	Idaho Direct
Direct General Plant Utility (C-GPL-12E), Utility 0				
0389.XX	Land and Land Rights	375,890	13,611	362,279
0390.XX	Structures and Improvements	3,606,649	1,052,423	2,554,226
0391.XX	Office Furniture and Equipment	971,846	971,846	
0392.XX	Transportation Equipment	28,952,932	20,344,672	8,608,260
0393.XX	Stores Equipment	24,824	10,461	14,363
0394.XX	Tools, Shop and Garage Equipment	1,067,993	808,146	259,847
0395.XX	Laboratory Equipment	237,210	210,583	26,627
0396.XX	Power Operated Equipment	23,879,459	14,314,857	9,564,602
0397.XX	Communications Equipment	18,844,549	12,042,358	6,802,191
0398.XX	Miscellaneous Equipment	6,846		6,846
	Total	77,968,198	49,768,957	28,199,241

		Total	Washington Direct	Idaho Direct
General Plant, Utility 9 Only (C-GPL-12E)				
9389.XX	Land & Land Rights	1,660,110	917,233	437,225
9390.XX	Structures & Improvements	24,998,735	7,174,915	7,210,719
9391.XX	Office Furniture/Equipment	638,377	430,002	85,096
9392.XX	Transportation Equipment	6,493,757	2,678,389	1,054,812
9393.XX	Stores Equipment	4,593,251	204,519	208,022
9394.XX	Tools, Ship/Garage Equipment	1,195,245	18,882	971,929
9395.XX	Laboratory Equipment	29,071	1,675	535
9396.XX	Power Operated Equipment	1,265,106	324,083	397,015
9397.XX	Communication Equipment	15,036,325	2,021,969	3,784,650
9398.XX	Miscellaneous Equipment	18,551	4,986	8,573
	Total	55,928,528	13,776,653	14,158,576

Common

22,774  
4,632,477  
2,107,292  
13,875,631  
374,426  
3,486,295  
1,235,788  
8,067,447  
45,625,548  
142,848  
79,570,526

Common

305,652  
10,613,101  
123,279  
2,760,556  
4,180,710  
204,434  
26,861  
544,008  
9,229,706  
4,992  
27,993,299



Avista Utilities  
Jurisdictional 4-Factor Allocation  
Balances at December 31, 2017

Line		Electric Total (A)	Washington (B)	Idaho (C)	Common (D)
1	Gross Plant (E-PLT-12E, Directly Assigned)				
2	Franchises & Consents Intangible Plant (302000)	602,704	602,704		
3	Miscellaneous Intangible Plant (303000)	319,716	319,716		
4	Miscellaneous Intangible Plant (303100)	3,302,007	3,227,557	74,450	
5	Miscellaneous Intangible Plant (303110)				
6	Production				
7	Transmission				
8	Distribution	1,640,505,147	1,071,668,253	568,836,894	
9	General	77,968,198	49,768,957	28,199,241	
10	Total	<u>1,722,697,772</u>	<u>1,125,587,187</u>	<u>597,110,585</u>	
11	Calculation of General Plant Allocation Percentages				
12	Accumulated Depreciation				
13	General (Line 6)	77,968,198	49,768,957	28,199,241	
14	Less: 389 Land and Land rights	(375,890)	(13,611)	(362,279)	
15	Less: 392 Transportation Equipment	<u>(28,952,932)</u>	<u>(20,344,672)</u>	<u>(8,608,260)</u>	
16	Net	<u>48,639,376</u>	<u>29,410,674</u>	<u>19,228,702</u>	
17	Non-Transportation Alloc Percentages (Line 13)	<u>100.000%</u>	<u>60.467%</u>	<u>39.533%</u>	
18	Transportation Allocation Percentages (Line 12)	<u>100.000%</u>	<u>70.268%</u>	<u>29.732%</u>	
19	Accumulated Deprec & Amort (E-PLT-12E)				
20	Distribution - Franchises/Misc Intangibles (Direct)	230,348	230,348		
21	Intangible - Software (Direct)	2,490,307	2,434,625	55,682	
22	Production (Direct)				
23	Transmission (Direct)				
24	Distribution (Direct)	527,761,853	324,599,111	203,162,742	
25	Direct Gen Non-Transp (C-ADP-12E, Utility 0)	74,593,385	45,104,382	29,489,003	
26	Direct General Transp (C-ADP-12E, Utility 0)				
27	Total Accumulated Deprecation & Amortization	<u>605,075,893</u>	<u>372,368,466</u>	<u>232,707,427</u>	
28	Net Direct Plant (Line 7 - Line 23)	<u>1,117,621,879</u>	<u>753,218,721</u>	<u>364,403,158</u>	
29	Allocate WA/ID Common Electric				
30	Direct General Plant Worksheet (Utility 9)	27,935,229	13,776,653	14,158,576	
31	Utility 9 Four Factor Allocator For Electric	<u>77.715%</u>	<u>77.715%</u>	<u>77.715%</u>	
32	Allocated Plant Amount (Line 26 * Line 27)	21,709,863	10,706,526	11,003,337	
33	Allocated Accum. Depreciation Amount (Line 39)	<u>8,855,868</u>	<u>4,367,474</u>	<u>4,488,394</u>	
34	Total (Line 28 - Line 29)	<u>12,853,995</u>	<u>6,339,052</u>	<u>6,514,943</u>	
35	Net Direct Plant (Line 24 + Line 30)	<u>1,130,475,874</u>	<u>759,557,773</u>	<u>370,918,101</u>	
36	Direct General Plant Worksheet (Line 26)	<u>55,928,528</u>	<u>13,776,653</u>	<u>14,158,576</u>	<u>27,993,299</u>
37	Utility Code 9 - Loc 028,038,098	<u>100.000%</u>	<u>24.633%</u>	<u>25.315%</u>	<u>50.052%</u>
38	Allocate Common Electric/Gas Portion of General				
39	General Plant Accum Deprec (C-ADP-12E, Utility 9)	22,814,356	5,619,860	5,775,454	11,419,042
40	Genl Plant Trans Accum Depr (C-ADP-12E, Utility 9)				
41	Total Accumulated Depreciation (Utility 9)	<u>22,814,356</u>	<u>5,619,860</u>	<u>5,775,454</u>	<u>11,419,042</u>
42	Utility 9 Four Factor Allocator For Electric	<u>77.715%</u>	<u>77.715%</u>	<u>77.715%</u>	<u>77.715%</u>
43	Electric Portion - Accum Deprec (Line 37 * Line 38)	<u>17,730,176</u>	<u>4,367,474</u>	<u>4,488,394</u>	<u>8,874,308</u>

Avista Utilities  
Factor No. 4 - Allocation for Electric  
For the Twelve Months Ended December 31, 2017

	Total Electric	Washington	Idaho	Notes
Direct Non-Labor				
O&M (Accts 500-894)	\$20,402,603	\$13,416,921	\$6,985,682	(1, 2)
A&G - ED & GD (Accts 901-935)	30,803,483	22,543,579	8,259,904	(2)
A&G - CD (Accts 901-935)	2,139,495	1,518,852	620,643	(2)
Net	<u>\$53,345,581</u>	<u>\$37,479,352</u>	<u>\$15,866,229</u>	
Percentage	100.000%	70.258%	29.742%	
Direct Labor				
O&M (Accts 500-894)	\$12,213,628	\$7,920,911	\$4,292,717	
A&G - ED & GD (Accts 901-935)	575,857	396,697	179,160	
A&G - CD (Accts 901-935)	5,518,818	4,484,870	1,033,948	
Net	<u>\$18,308,303</u>	<u>\$12,802,478</u>	<u>\$5,505,825</u>	
Percentage	100.000%	69.927%	30.073%	
Year End Customers at 12/31/17				
Amount	382,273	250,848	131,425	
Percentage	100.000%	65.620%	34.380%	
Net Direct Plant (Ending Balance at 12/31/17)				
Amount	\$1,130,475,874	\$759,557,773	\$370,918,101	
Total	<u>\$1,130,475,874</u>	<u>\$759,557,773</u>	<u>\$370,918,101</u>	
Percentage	100.000%	67.189%	32.811%	
Four Factor				
Total	<u>400.000%</u>	<u>272.994%</u>	<u>127.006%</u>	
Average	<u>100.000%</u>	<u>68.249%</u>	<u>31.751%</u>	

(1) Excludes Resource Costs: Accounts 501, 547, 555 & 557

(2) Excludes Labor

	Total	Electric	Gas	OR
<b>Utility 7 Factors</b>				
For 2005	1.00000	0.72399	0.19518	0.08083
Original For 2006	1.00000	0.73197	0.18927	0.07876
Revised For 2006	1.00000	0.73541	0.18383	0.08076
For 2007	1.00000	0.73342	0.18434	0.08224
For 2008	1.00000	0.71960	0.19180	0.08860
For 2009	1.00000	0.72044	0.19346	0.08610
For 2010	1.00000	0.72383	0.19477	0.08140
Original For 2011	1.00000	0.72044	0.19889	0.08067
Revised For 2011	1.00000	0.71122	0.20502	0.08376
For 2012	1.00000	0.72346	0.19401	0.08253
For 2013	1.00000	0.71290	0.19822	0.08888
For 2014	1.00000	0.71547	0.19751	0.08702
For 2015	1.00000	0.71326	0.19958	0.08716
For 2016	1.00000	0.70328	0.20445	0.09227
For 2017	1.00000	0.70135	0.20549	0.09316
<b>Utility 8 Factors</b>				
For 2005	1.00000		0.71536	0.28464
Original For 2006	1.00000		0.71565	0.28435
Revised For 2006	1.00000		0.69885	0.30115
For 2007	1.00000		0.69250	0.30750
For 2008	1.00000		0.68157	0.31843
For 2009	1.00000		0.68980	0.31020
For 2010	1.00000		0.70575	0.29425
Original For 2011	1.00000		0.71331	0.28669
Revised For 2011	1.00000		0.71467	0.28533
For 2012	1.00000		0.70320	0.29680
For 2013	1.00000		0.68732	0.31268
For 2014	1.00000		0.69082	0.30918
For 2015	1.00000		0.69634	0.30366
For 2016	1.00000		0.68558	0.31442
For 2017	1.00000		0.68562	0.31438
<b>Utility 9 Factors</b>				
For 2005	1.00000	0.79318	0.20682	

Original For 2006	1.00000	0.80106	0.19894
Revised For 2006	1.00000	0.80198	0.19802
For 2007	1.00000	0.80115	0.19885
For 2008	1.00000	0.79122	0.20878
For 2009	1.00000	0.79004	0.20996
For 2010	1.00000	0.79075	0.20925
Original For 2011	1.00000	0.78661	0.21339
Revised For 2011	1.00000	0.77944	0.22056
For 2012	1.00000	0.79221	0.20779
For 2013	1.00000	0.78641	0.21359
For 2014	1.00000	0.78744	0.21256
For 2015	1.00000	0.78482	0.21518
For 2016	1.00000	0.77808	0.22192
For 2017	1.00000	0.77715	0.22285

CASE: UG 366  
WITNESS: BRIAN FJELDHEIM

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 404**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	04/30/2019
CASE NO.:	UG 366	WITNESS:	Jody Morehouse
REQUESTER:	PUC Staff	RESPONDER:	Kaylene Schultz
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	Staff – 171	TELEPHONE:	(509) 495-2482
		EMAIL:	kaylene.schultz@avistacorp.com

**REQUEST:**

Please provide, in a single electronic spreadsheet format, for each calendar year from 2008 through 2018, and to the extent available monthly through 2019, the other gas supply expense results, as well as a breakdown of the other gas supply expense into other gas purchases, purchased gas expenses, natural gas storage transactions, gas used for products extraction, other gas expenses, and Gas Technology Institute categories. Separately identify any related labor expense for each calendar year from 2008 through 2018, and to the extent available monthly through 2019. Provide results separately for total company and for Oregon.

**RESPONSE:**

Please see Staff\_DR\_171 Attachment A for a breakdown of Other Gas Supply expenses. As previously discussed with Staff, only those categories included in this case are provided in the attachment. Categories which flow through the PGA (such as purchased gas expense, storage transactions, etc.) are excluded.

**Following attachments to Exhibit 404**  
**Are Excel spreadsheets**  
**(Provided in electronic format)**

UG 366 Exhibit 404 Fjeldheim\_DR\_171 Attachment A

Other Gas Supply Expense  
Calendar Years 2008-2018

Acct	Description	(a)					(c)			(c)		(c)			
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	201901	201902	201903
813010	GTI	\$ -	\$ -	\$ 11,959	\$ 47,508	\$ 43,989	\$ 47,751	\$ 40,632	\$ 40,227	\$ 43,051	\$ 49,750	\$ 46,162	\$ 6,550	\$ 8,329	\$ 6,374
	<b>GTI</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,959</b>	<b>\$ 47,508</b>	<b>\$ 43,989</b>	<b>\$ 47,751</b>	<b>\$ 40,632</b>	<b>\$ 40,227</b>	<b>\$ 43,051</b>	<b>\$ 49,750</b>	<b>\$ 46,162</b>	<b>\$ 6,550</b>	<b>\$ 8,329</b>	<b>\$ 6,374</b>
813000	OTHER EXPENSE - Labor (d)	\$ 239,623	\$ 252,767	\$ 254,295	\$ 268,009	\$ 237,604	\$ 225,823	\$ 229,743	\$ 247,033	\$ 272,892	\$ 276,412	\$ 287,658	\$ 20,028	\$ 21,429	\$ 23,050
813000	OTHER EXPENSE - Labor Loadings (b), (d)	\$ 162,490	\$ 218,073	\$ 192,243	\$ 216,149	\$ 199,946	\$ 229,407	\$ 192,331	\$ 208,409	\$ 251,471	\$ 251,956	\$ 244,116	\$ 18,811	\$ 17,106	\$ 19,927
813000	OTHER EXPENSE - Non Labor	\$ 139,057	\$ 70,434	\$ 50,780	\$ 75,733	\$ 66,463	\$ 40,563	\$ 43,607	\$ 44,295	\$ 56,557	\$ 52,134	\$ 61,057	\$ 13,033	\$ 915	\$ 14,810
	<b>OTHER EXPENSE</b>	<b>\$ 541,171</b>	<b>\$ 541,274</b>	<b>\$ 497,318</b>	<b>\$ 559,891</b>	<b>\$ 504,014</b>	<b>\$ 495,793</b>	<b>\$ 465,681</b>	<b>\$ 499,737</b>	<b>\$ 580,920</b>	<b>\$ 580,502</b>	<b>\$ 592,831</b>	<b>\$ 51,871</b>	<b>\$ 39,450</b>	<b>\$ 57,786</b>
	<b>TOTAL</b>	<b>\$ 541,171</b>	<b>\$ 541,274</b>	<b>\$ 509,277</b>	<b>\$ 607,399</b>	<b>\$ 548,003</b>	<b>\$ 543,544</b>	<b>\$ 506,313</b>	<b>\$ 539,963</b>	<b>\$ 623,971</b>	<b>\$ 630,252</b>	<b>\$ 638,993</b>	<b>\$ 58,421</b>	<b>\$ 47,780</b>	<b>\$ 64,160</b>

(a) 2011 included two non-recurring transactions:

1	Gas Reserve Write Off	\$ 26,000	The Company elected not to move forward with the Gas Reserve Deals and wrote off expenses accrued for this purpose.
2	Labor Back-fill	\$ 20,000	
	Total	\$ 46,000	

(b) Labor Loadings include payroll benefits, payroll time off loading, payroll tax loading, and incentive compensation (beginning in 2013). Due to various actuarial assumptions for Pension and Medical regarding the discount rate and expected return on assets, this amount may vary significantly from year to year.

(c) Even years, for example 2014, 2016 and 2018, include IRP related expenses such as consultant services/data/fees, printing, travel, etc.

(d) Adjustments to benefits are included in Adjustment 2.02 and adjustments to labor are included in Adjustments 2.03 &amp; 2.04



**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 405**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**

AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	Oregon	DATE PREPARED:	06/13/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Joel Anderson
TYPE:	Data Request	DEPT:	State & Federal
Regulation			
REQUEST NO.:	Staff - 279	TELEPHONE:	(509) 495-2811
		EMAIL:	joel.anderson@avistacorp.com

**REQUEST:**

In the Company's response to SDR -057 titled "Copy - Staff\_DR\_057 Attachment A", tab "Page 1", Column H, Staff noted more than 22,000 instances where the transaction description field is blank. Please explain why transaction descriptions are not provided for each itemized expenditure. Please also explain what category, if any, can be used to identify the nature of these expenses.

**RESPONSE:**

Some transaction description fields in Staff\_DR\_057 Attachment A were inadvertently left blank during the accounts payable input process. We have reviewed the file "S-27 – UG 366 adj-A&G expenses" provided by Staff on June 5, 2019, which is modified from the data provided in Staff\_DR\_057 Attachment A. We have filled in the missing transaction descriptions into Staff's version, now called "Staff\_DR\_279 Attachment A".

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	06/26/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Joel Anderson
TYPE:	Data Request	DEPT:	State & Federal
Regulation			
REQUEST NO.:	Staff - 288	TELEPHONE:	(509) 495-2811
		EMAIL:	joel.anderson@avistacorp.com

**REQUEST:**

Referring to the Company's response to Staff SDR No. 58, please supplement the response and expand the data provided in attachments, "Staff\_DR\_058 Attachment B.xlsx", and Staff\_DR\_058 Attachment C.xlsx" to include the actual historical data for each of the years, 2015, 2014, 2013, 2012, 2011, 2010, and 2009.

**RESPONSE:**

Please see Staff\_DR\_288 Attachment A for the expanded information of "Staff\_DR\_058 Attachment B" and "Staff\_DR\_058 Attachment C" going back to 2009.

**Following attachments to Exhibit 405**

**Are Excel spreadsheets**

**(Provided in electronic format)**

UG 366 Exhibit 405 Fjeldheim\_DR\_279 Attachment A

UG 366 Exhibit 405 Fjeldheim\_DR\_288 Attachment A

Key	FERC Account	FERC Account Description	Vendor Name	Jurisdiction	Service	Voucher Number	Organization Description	STATIND
930200MOOD	930200	MISC GENERAL EXPENSE	MOODYS INVESTORS SERVICE	AA	CD		F54 - Treasury & Trust Mgmt	DL
930200FORRE	930200	MISC GENERAL EXPENSE	FORRESTER RESEARCH INC	AA	CD		B08 - Cust Exp & Bus Proc Imp.	DL
930200S&P G	930200	MISC GENERAL EXPENSE	S&P GLOBAL RATINGS	AA	CD		F54 - Treasury & Trust Mgmt	DL
930200THE CH	930200	MISC GENERAL EXPENSE	THE CHAMBER OF MEDFORD / JACKSON COUNTY	OR	GD		V50 - AM Oregon	DL
930200CITIBA	930200	MISC GENERAL EXPENSE	CITIBANK NA	AA	CD		F54 - Treasury & Trust Mgmt	DL
930200INTER	930200	MISC GENERAL EXPENSE	INTERACTION ASSOCIATES INC	AA	CD		M54 - Business Development	DL
930200ARGUS	930200	MISC GENERAL EXPENSE	ARGUS MEDIA INC	AA	CD		R54 - Risk Management	DL
921000S&P G	921000	OFFICE SUPPLIES & EXPENSES	S&P GLOBAL MARKET INTELLIGENCE LLC	AA	CD		R54 - Risk Management	DL
930200CITIBA	930200	MISC GENERAL EXPENSE	CITIBANK NA	AA	CD		F54 - Treasury & Trust Mgmt	DL
930200CITIBA	930200	MISC GENERAL EXPENSE	CITIBANK NA	AA	CD		F54 - Treasury & Trust Mgmt	DL
930200HANNA	930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AA	CD		S54 - Corporate Communications	DL
921000UTILIN	921000	OFFICE SUPPLIES & EXPENSES	UTILIMARC INC	AA	CD		K51 - Fleet Management	DL
921000MOOD	921000	OFFICE SUPPLIES & EXPENSES	MOODYS ANALYTICS INC	AA	CD		R54 - Risk Management	DL
930200MEDIA	930200	MISC GENERAL EXPENSE	MEDIA WORKS RESOURCE GROUP	AA	CD		S54 - Corporate Communications	DL
930200SMART	930200	MISC GENERAL EXPENSE	SMART ELECTRIC POWER ALLIANCE	AA	CD		A54 - Products and Services	DL
921000ASCEN	921000	OFFICE SUPPLIES & EXPENSES	ASCENT GIS	AA	CD		C08 - Technical Services - GIS	DL
921000COREL	921000	OFFICE SUPPLIES & EXPENSES	CORELOGIC SPATIAL SOLUTIONS	AA	CD		V08 - Real Estate	DL
9210003E CO	921000	OFFICE SUPPLIES & EXPENSES	3E COMPANY	AA	CD		G02 - Employee Safety	DL
921000SMART	921000	OFFICE SUPPLIES & EXPENSES	SMART ENERGY CONSUMER COLLABORATIVE	AA	CD		S54 - Corporate Communications	DL
930200HELVE	930200	MISC GENERAL EXPENSE	HELVETICKA INC	AA	CD		E01 - Exec Administration	DL
930200CITIBA	930200	MISC GENERAL EXPENSE	CITIBANK NA	AA	CD		F54 - Treasury & Trust Mgmt	DL
931000STEAM	931000	MISC GENERAL-RENTS	STEAM PLANT SQUARE	AA	CD		H07 - Facilities Management	DL
931000STEAM	931000	MISC GENERAL-RENTS	STEAM PLANT SQUARE	AA	CD		H07 - Facilities Management	DL
931000STEAM	931000	MISC GENERAL-RENTS	STEAM PLANT SQUARE	AA	CD		H07 - Facilities Management	DL
931000STEAM	931000	MISC GENERAL-RENTS	STEAM PLANT SQUARE	AA	CD		H07 - Facilities Management	DL
931000STEAM	931000	MISC GENERAL-RENTS	STEAM PLANT SQUARE	AA	CD		H07 - Facilities Management	DL
931000STEAM	931000	MISC GENERAL-RENTS	STEAM PLANT SQUARE	AA	CD		H07 - Facilities Management	DL
931000STEAM	931000	MISC GENERAL-RENTS	STEAM PLANT SQUARE	AA	CD		H07 - Facilities Management	DL
931000STEAM	931000	MISC GENERAL-RENTS	STEAM PLANT SQUARE	AA	CD		H07 - Facilities Management	DL
931000STEAM	931000	MISC GENERAL-RENTS	STEAM PLANT SQUARE	AA	CD		H07 - Facilities Management	DL
931000STEAM	931000	MISC GENERAL-RENTS	STEAM PLANT SQUARE	AA	CD		H07 - Facilities Management	DL
930200CITIBA	930200	MISC GENERAL EXPENSE	CITIBANK NA	AA	CD		F54 - Treasury & Trust Mgmt	DL
928000ALS G	928000	REGULATORY COMMISSION EXPENSES	ALS GROUP USA CORP	OR	GD		E14 - Environmental Compliance	DL
930200WILMI	930200	MISC GENERAL EXPENSE	WILMINGTON TRUST COMPANY	AA	CD		F54 - Treasury & Trust Mgmt	DL
930200ARBOR	930200	MISC GENERAL EXPENSE	ARBOR DAY FOUNDATION	AA	CD		D51 - Vegetation Management	DL
930200LAND	930200	MISC GENERAL EXPENSE	LAND EXPRESSIONS	AA	CD		V08 - Real Estate	DL
921000WEST	921000	OFFICE SUPPLIES & EXPENSES	WEST LLC	AA	CD		S54 - Corporate Communications	DL
921000WEST	921000	OFFICE SUPPLIES & EXPENSES	WEST LLC	AA	CD		S54 - Corporate Communications	DL
930200HELVE	930200	MISC GENERAL EXPENSE	HELVETICKA INC	AA	CD		E01 - Exec Administration	DL
921000WEST	921000	OFFICE SUPPLIES & EXPENSES	WEST LLC	AA	CD		S54 - Corporate Communications	DL
921000WEST	921000	OFFICE SUPPLIES & EXPENSES	WEST LLC	AA	CD		S54 - Corporate Communications	DL
921000WEST	921000	OFFICE SUPPLIES & EXPENSES	WEST LLC	AA	CD		S54 - Corporate Communications	DL
921000WEST	921000	OFFICE SUPPLIES & EXPENSES	WEST LLC	AA	CD		S54 - Corporate Communications	DL
921000WEST	921000	OFFICE SUPPLIES & EXPENSES	WEST LLC	AA	CD		S54 - Corporate Communications	DL
921000WEST	921000	OFFICE SUPPLIES & EXPENSES	WEST LLC	AA	CD		S54 - Corporate Communications	DL
921000WEST	921000	OFFICE SUPPLIES & EXPENSES	WEST LLC	AA	CD		S54 - Corporate Communications	DL
921000NASDA	921000	OFFICE SUPPLIES & EXPENSES	NASDAQ CORPORATE SOLUTIONS LLC	AA	CD		S54 - Corporate Communications	DL
921000NASDA	921000	OFFICE SUPPLIES & EXPENSES	NASDAQ CORPORATE SOLUTIONS LLC	AA	CD		S54 - Corporate Communications	DL
921000NASDA	921000	OFFICE SUPPLIES & EXPENSES	NASDAQ CORPORATE SOLUTIONS LLC	AA	CD		S54 - Corporate Communications	DL
930200ARBOR	930200	MISC GENERAL EXPENSE	ARBOR DAY FOUNDATION	AA	CD		D51 - Vegetation Management	DL
930200CITIBA	930200	MISC GENERAL EXPENSE	CITIBANK NA	AA	CD		F54 - Treasury & Trust Mgmt	DL
921000NASDA	921000	OFFICE SUPPLIES & EXPENSES	NASDAQ CORPORATE SOLUTIONS LLC	AA	CD		S54 - Corporate Communications	DL
930200HANNA	930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AA	CD		S54 - Corporate Communications	DL
921000KLUND	921000	OFFICE SUPPLIES & EXPENSES	KLUNDT HOSMER DESIGN	AA	CD		S54 - Corporate Communications	DL
930200FORRE	930200	MISC GENERAL EXPENSE	FORRESTER RESEARCH INC	AA	CD		B08 - Cust Exp & Bus Proc Imp.	DL
930200COMPL	930200	MISC GENERAL EXPENSE	COMPUTERSHARE INC	AA	CD		B02 - Benefits	DL
930200ROSEB	930200	MISC GENERAL EXPENSE	ROSEBURG AREA CHAMBER OF COMMERCE	OR	GD		V50 - AM Oregon	DL
921000KYRON	921000	OFFICE SUPPLIES & EXPENSES	KYRON ENVIRONMENTAL	AA	CD		G02 - Employee Safety	DL
921000J J KEL	921000	OFFICE SUPPLIES & EXPENSES	J J KELLER & ASSOCIATES INC	AA	CD		K51 - Fleet Management	DL
930200COMPL	930200	MISC GENERAL EXPENSE	COMPUTERSHARE INC	AA	CD		B02 - Benefits	DL
930200COMPL	930200	MISC GENERAL EXPENSE	COMPUTERSHARE INC	AA	CD		B02 - Benefits	DL
930200COMPL	930200	MISC GENERAL EXPENSE	COMPUTERSHARE INC	AA	CD		B02 - Benefits	DL
930200COMPL	930200	MISC GENERAL EXPENSE	COMPUTERSHARE INC	AA	CD		B02 - Benefits	DL

930200COATE	930200	MISC GENERAL EXPENSE	COATES KOKES	AA	CD	S54 - Corporate Communications	DL
930200COMPU	930200	MISC GENERAL EXPENSE	COMPUTERSHARE INC	AA	CD	B02 - Benefits	DL
921000J J KEL	921000	OFFICE SUPPLIES & EXPENSES	J J KELLER & ASSOCIATES INC	AA	CD	K51 - Fleet Management	DL
930200A81 -	930200	MISC GENERAL EXPENSE		OR	GD	A81 - Medford Construction	DL
921000S&P G	921000	OFFICE SUPPLIES & EXPENSES	S&P GLOBAL MARKET INTELLIGENCE LLC	AA	CD	R54 - Risk Management	DL
930200CENTR	930200	MISC GENERAL EXPENSE	CENTRAL POINT CHAMBER OF COMMERCE	OR	GD	V50 - AM Oregon	DL
930200GRANT	930200	MISC GENERAL EXPENSE	GRANTS PASS & JOSEPHINE COUNTY	OR	GD	V50 - AM Oregon	DL
921000CBS R	921000	OFFICE SUPPLIES & EXPENSES	CBS REPORTING INC	AA	CD	F02 - HR Analytics and Compl	DL
921000GEMBA	921000	OFFICE SUPPLIES & EXPENSES	GEMBA ACADEMY LLC	AA	CD	B08 - Cust Exp & Bus Proc Imp.	DL
921000CBS R	921000	OFFICE SUPPLIES & EXPENSES	CBS REPORTING INC	AA	CD	F02 - HR Analytics and Compl	DL
930200BPO N	930200	MISC GENERAL EXPENSE	BPO NORTHWEST LLC	AA	CD	V08 - Real Estate	DL
930200NATIO	930200	MISC GENERAL EXPENSE	NATIONAL COLOR GRAPHICS INC	AA	CD	S54 - Corporate Communications	DL
921000CREAT	921000	OFFICE SUPPLIES & EXPENSES	CREATIVE CATCH STUDIO	AA	CD	S54 - Corporate Communications	DL
921000ADVEN	921000	OFFICE SUPPLIES & EXPENSES	ADVENTURES IN ADVERTISING	AA	CD	G02 - Employee Safety	DL
921000CREAT	921000	OFFICE SUPPLIES & EXPENSES	CREATIVE CATCH STUDIO	AA	CD	S54 - Corporate Communications	DL
921000CREAT	921000	OFFICE SUPPLIES & EXPENSES	CREATIVE CATCH STUDIO	AA	CD	S54 - Corporate Communications	DL
921000CLARK	921000	OFFICE SUPPLIES & EXPENSES	CLARKS ALL SPORTS	AA	CD	S52 - Sr Mgr of Shared Service	DL
921000JOE P	921000	OFFICE SUPPLIES & EXPENSES	JOE PENNY VENTURES	AA	CD	V08 - Real Estate	DL
921000CREAT	921000	OFFICE SUPPLIES & EXPENSES	CREATIVE CATCH STUDIO	AA	CD	S54 - Corporate Communications	DL
930200CREAT	930200	MISC GENERAL EXPENSE	CREATIVE CATCH STUDIO	AA	CD	S54 - Corporate Communications	DL
930200SUTHE	930200	MISC GENERAL EXPENSE	SUTHERLIN AREA CHAMBER OF COMMERCE	OR	GD	V50 - AM Oregon	DL
930200DEAN	930200	MISC GENERAL EXPENSE	DEAN DAVIS PHOTOGRAPHY INC	AA	CD	S54 - Corporate Communications	DL
930200FORRE	930200	MISC GENERAL EXPENSE	FORRESTER RESEARCH INC	AA	CD	B08 - Cust Exp & Bus Proc Imp.	DL
930200HANNA	930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AA	CD	S54 - Corporate Communications	DL
921000ASCEN	921000	OFFICE SUPPLIES & EXPENSES	ASCENT GIS	AA	CD	C08 - Technical Services - GIS	DL
930200FORRE	930200	MISC GENERAL EXPENSE	FORRESTER RESEARCH INC	AA	CD	B08 - Cust Exp & Bus Proc Imp.	DL
921000JOE P	921000	OFFICE SUPPLIES & EXPENSES	JOE PENNY VENTURES	AA	CD	V08 - Real Estate	DL
921000STELL	921000	OFFICE SUPPLIES & EXPENSES	STELLAR INDUSTRIAL SUPPLY INC	AA	CD	G02 - Employee Safety	DL
921000CBS R	921000	OFFICE SUPPLIES & EXPENSES	CBS REPORTING INC	AA	CD	F02 - HR Analytics and Compl	DL
921000SYSON	921000	OFFICE SUPPLIES & EXPENSES	SYSONOMOS US INC	AA	CD	S54 - Corporate Communications	DL
921000SYSON	921000	OFFICE SUPPLIES & EXPENSES	SYSONOMOS US INC	AA	CD	S54 - Corporate Communications	DL
921000SYSON	921000	OFFICE SUPPLIES & EXPENSES	SYSONOMOS US INC	AA	CD	S54 - Corporate Communications	DL
930200LCD E	930200	MISC GENERAL EXPENSE	LCD EXPOSITION SERVICES	AA	CD	E01 - Exec Administration	DL
921000STAND	921000	OFFICE SUPPLIES & EXPENSES	STANDARD PRINTWORKS	AA	CD	N08 - Drafting & Survey	DL
921000REGUL	921000	OFFICE SUPPLIES & EXPENSES	REGULATORY COMPLIANCE SERVICES INC	AA	CD	E14 - Environmental Compliance	DL
921000HANNA	921000	OFFICE SUPPLIES & EXPENSES	HANNA & ASSOCIATES INC	AA	CD	S54 - Corporate Communications	DL
921000CUTAV	921000	OFFICE SUPPLIES & EXPENSES	CUTAWAY MEDIA	AA	CD	S54 - Corporate Communications	DL
921000CUTAV	921000	OFFICE SUPPLIES & EXPENSES	CUTAWAY MEDIA	AA	CD	S54 - Corporate Communications	DL
921000CUTAV	921000	OFFICE SUPPLIES & EXPENSES	CUTAWAY MEDIA	AA	CD	S54 - Corporate Communications	DL
921000CUTAV	921000	OFFICE SUPPLIES & EXPENSES	CUTAWAY MEDIA	AA	CD	S54 - Corporate Communications	DL
921000CUTAV	921000	OFFICE SUPPLIES & EXPENSES	CUTAWAY MEDIA	AA	CD	S54 - Corporate Communications	DL
921000CUTAV	921000	OFFICE SUPPLIES & EXPENSES	CUTAWAY MEDIA	AA	CD	S54 - Corporate Communications	DL
921000CUTAV	921000	OFFICE SUPPLIES & EXPENSES	CUTAWAY MEDIA	AA	CD	S54 - Corporate Communications	DL
921000CUTAV	921000	OFFICE SUPPLIES & EXPENSES	CUTAWAY MEDIA	AA	CD	S54 - Corporate Communications	DL
921000CUTAV	921000	OFFICE SUPPLIES & EXPENSES	CUTAWAY MEDIA	AA	CD	S54 - Corporate Communications	DL
921000SUMMI	921000	OFFICE SUPPLIES & EXPENSES	SUMMIT REHABILITATION ASSOC	AA	CD	Y55 - Resource Accounting	DL
921000A54 -	921000	OFFICE SUPPLIES & EXPENSES		AA	CD	A54 - Products and Services	DL
921000HANNA	921000	OFFICE SUPPLIES & EXPENSES	HANNA & ASSOCIATES INC	AA	CD	X02 - HR/Comp/Labor & Employee Relations	DL
921000WASTE	921000	OFFICE SUPPLIES & EXPENSES	WASTE MANAGEMENT	AA	CD	E14 - Environmental Compliance	DL
921000STAND	921000	OFFICE SUPPLIES & EXPENSES	STANDARD PRINTWORKS	AA	CD	N08 - Drafting & Survey	DL
930200VOLT	930200	MISC GENERAL EXPENSE	VOLT MANAGEMENT CORP	AA	CD	V08 - Real Estate	DL
930200ADVEN	930200	MISC GENERAL EXPENSE	ADVENTURES IN ADVERTISING	AA	CD	S54 - Corporate Communications	DL
921000SUMMI	921000	OFFICE SUPPLIES & EXPENSES	SUMMIT REHABILITATION ASSOC	AA	CD	P03 - Energy Deliver Tech Proj	DL
921000STAND	921000	OFFICE SUPPLIES & EXPENSES	STANDARD PRINTWORKS	AA	CD	N08 - Drafting & Survey	DL
930200HANNA	930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AA	CD	S54 - Corporate Communications	DL
921000ENCOM	921000	OFFICE SUPPLIES & EXPENSES	ENCOMPASS NORTHWEST SERVICES LLC	AA	CD	V08 - Real Estate	DL
921000GRAIN	921000	OFFICE SUPPLIES & EXPENSES	GRAINGER	AA	CD	E14 - Environmental Compliance	DL
921000STAND	921000	OFFICE SUPPLIES & EXPENSES	STANDARD PRINTWORKS	AA	CD	N08 - Drafting & Survey	DL
930200HANNA	930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AA	CD	S54 - Corporate Communications	DL
921000GUCKE	921000	OFFICE SUPPLIES & EXPENSES	GUCKENHEIMER SERVICES LLC	AA	CD	L51 - Claims	DL
921000SUMMI	921000	OFFICE SUPPLIES & EXPENSES	SUMMIT REHABILITATION ASSOC	AA	CD	T52 - WA-ID Energy Efficiency	DL
921000V08 -	921000	OFFICE SUPPLIES & EXPENSES		AA	CD	V08 - Real Estate	DL
921000V08 -	921000	OFFICE SUPPLIES & EXPENSES		AA	CD	V08 - Real Estate	DL

930200HIGH	930200	MISC GENERAL EXPENSE	HIGH DESERT PROMOTIONS & PRINTING LLC	OR	GD	A81 - Medford Construction	DL
921000L51 - C	921000	OFFICE SUPPLIES & EXPENSES		AA	CD	L51 - Claims	DL
921000NORTH	921000	OFFICE SUPPLIES & EXPENSES	NORTHWEST PUBLIC POWER ASSOCIATION	AA	CD	X08 - Relay Shop	DL
930200ADVEN	930200	MISC GENERAL EXPENSE	ADVENTURES IN ADVERTISING	AA	CD	S54 - Corporate Communications	DL
921000CULLIG	921000	OFFICE SUPPLIES & EXPENSES	CULLIGAN SPOKANE WA	AA	CD	K39 - Gen Custom App Dev	DL
921000CULLIG	921000	OFFICE SUPPLIES & EXPENSES	CULLIGAN SPOKANE WA	AA	CD	P09 - Project Management	DL
930200GUCKE	930200	MISC GENERAL EXPENSE	GUCKENHEIMER SERVICES LLC	AA	CD	M54 - Business Development	DL
921000GUCKE	921000	OFFICE SUPPLIES & EXPENSES	GUCKENHEIMER SERVICES LLC	AA	CD	S50 - Construction Services	DL
921000ADVEN	921000	OFFICE SUPPLIES & EXPENSES	ADVENTURES IN ADVERTISING	AA	CD	V08 - Real Estate	DL
921000GUCKE	921000	OFFICE SUPPLIES & EXPENSES	GUCKENHEIMER SERVICES LLC	AA	CD	N08 - Drafting & Survey	DL
930200ADVEN	930200	MISC GENERAL EXPENSE	ADVENTURES IN ADVERTISING	AA	CD	S54 - Corporate Communications	DL
921000P03 - E	921000	OFFICE SUPPLIES & EXPENSES		AA	CD	P03 - Energy Deliver Tech Proj	DL
921000NACM	921000	OFFICE SUPPLIES & EXPENSES	NACM NORTHWEST	AA	CD	T54 - Rev and Fin Systems	DL
930200GUCKE	930200	MISC GENERAL EXPENSE	GUCKENHEIMER SERVICES LLC	AA	CD	M54 - Business Development	DL
930200GUCKE	930200	MISC GENERAL EXPENSE	GUCKENHEIMER SERVICES LLC	AA	CD	M54 - Business Development	DL
930200GUCKE	930200	MISC GENERAL EXPENSE	GUCKENHEIMER SERVICES LLC	AA	CD	M54 - Business Development	DL
921000NACM	921000	OFFICE SUPPLIES & EXPENSES	NACM NORTHWEST	AA	CD	T54 - Rev and Fin Systems	DL
921000NACM	921000	OFFICE SUPPLIES & EXPENSES	NACM NORTHWEST	AA	CD	T54 - Rev and Fin Systems	DL
921000RIMSR	921000	OFFICE SUPPLIES & EXPENSES	RIMS	AA	CD	R54 - Risk Management	DL
930200ADVEN	930200	MISC GENERAL EXPENSE	ADVENTURES IN ADVERTISING	AA	CD	S54 - Corporate Communications	DL
921000A57 - E	921000	OFFICE SUPPLIES & EXPENSES		AA	CD	A57 - Ed Utility Accounting	DL
930200GUCKE	930200	MISC GENERAL EXPENSE	GUCKENHEIMER SERVICES LLC	AA	CD	M54 - Business Development	DL
930200B51 - C	930200	MISC GENERAL EXPENSE		AA	CD	B51 - Gas Engineering	DL
930200GUCKE	930200	MISC GENERAL EXPENSE	GUCKENHEIMER SERVICES LLC	AA	CD	M54 - Business Development	DL
930200GUCKE	930200	MISC GENERAL EXPENSE	GUCKENHEIMER SERVICES LLC	AA	CD	M54 - Business Development	DL
921000GUCKE	921000	OFFICE SUPPLIES & EXPENSES	GUCKENHEIMER SERVICES LLC	AA	CD	E14 - Environmental Compliance	DL
930200GUCKE	930200	MISC GENERAL EXPENSE	GUCKENHEIMER SERVICES LLC	AA	CD	M54 - Business Development	DL
921000PJS RL	921000	OFFICE SUPPLIES & EXPENSES	PJS RUBBER STAMPS	AA	CD	V08 - Real Estate	DL
930200GUCKE	930200	MISC GENERAL EXPENSE	GUCKENHEIMER SERVICES LLC	AA	CD	M54 - Business Development	DL
930200ADVEN	930200	MISC GENERAL EXPENSE	ADVENTURES IN ADVERTISING	AA	CD	M54 - Business Development	DL
921000CLEAR	921000	OFFICE SUPPLIES & EXPENSES	CLEARWATER MEDICAL CLINIC	AA	CD	H07 - Facilities Management	DL
921000CNA SI	921000	OFFICE SUPPLIES & EXPENSES	CNA SURETY	AA	CD	V08 - Real Estate	DL
930200ADVEN	930200	MISC GENERAL EXPENSE	ADVENTURES IN ADVERTISING	AA	CD	S54 - Corporate Communications	DL
921000GUCKE	921000	OFFICE SUPPLIES & EXPENSES	GUCKENHEIMER SERVICES LLC	AA	CD	S50 - Construction Services	DL
921000PJS RL	921000	OFFICE SUPPLIES & EXPENSES	PJS RUBBER STAMPS	AA	CD	V08 - Real Estate	DL
921000PJS RL	921000	OFFICE SUPPLIES & EXPENSES	PJS RUBBER STAMPS	AA	CD	V08 - Real Estate	DL
921000PJS RL	921000	OFFICE SUPPLIES & EXPENSES	PJS RUBBER STAMPS	AA	CD	V08 - Real Estate	DL
921000PJS RL	921000	OFFICE SUPPLIES & EXPENSES	PJS RUBBER STAMPS	AA	CD	V08 - Real Estate	DL
921000GUCKE	921000	OFFICE SUPPLIES & EXPENSES	GUCKENHEIMER SERVICES LLC	AA	CD	S50 - Construction Services	DL
930200DTCC	930200	MISC GENERAL EXPENSE	DTCC DERIVATIVES REPOSITORY LTD	AA	CD	R54 - Risk Management	DL
921000DTCC	921000	OFFICE SUPPLIES & EXPENSES	DTCC DERIVATIVES REPOSITORY LTD	AA	CD	R54 - Risk Management	DL
921000DTCC	921000	OFFICE SUPPLIES & EXPENSES	DTCC DERIVATIVES REPOSITORY LTD	AA	CD	R54 - Risk Management	DL
921000DTCC	921000	OFFICE SUPPLIES & EXPENSES	DTCC DERIVATIVES REPOSITORY LTD	AA	CD	R54 - Risk Management	DL
921000DTCC	921000	OFFICE SUPPLIES & EXPENSES	DTCC DERIVATIVES REPOSITORY LTD	AA	CD	R54 - Risk Management	DL
921000DTCC	921000	OFFICE SUPPLIES & EXPENSES	DTCC DERIVATIVES REPOSITORY LTD	AA	CD	R54 - Risk Management	DL
930200DTCC	930200	MISC GENERAL EXPENSE	DTCC DERIVATIVES REPOSITORY LTD	AA	CD	R54 - Risk Management	DL
930200DTCC	930200	MISC GENERAL EXPENSE	DTCC DERIVATIVES REPOSITORY LTD	AA	CD	R54 - Risk Management	DL
930200ADVEN	930200	MISC GENERAL EXPENSE	ADVENTURES IN ADVERTISING	AA	CD	S54 - Corporate Communications	DL
921000ADVEN	921000	OFFICE SUPPLIES & EXPENSES	ADVENTURES IN ADVERTISING	AA	CD	S54 - Corporate Communications	DL
930200ROW A	930200	MISC GENERAL EXPENSE	ROW ACQUISITION SERVICES LLC	AA	CD	V08 - Real Estate	DL
921000MERCER	921000	OFFICE SUPPLIES & EXPENSES	MERCER	AA	CD	K02 - Compensation	DL
921000REPUB	921000	OFFICE SUPPLIES & EXPENSES	REPUBLIC PARKING NORTHWEST	AA	CD	P09 - Project Management	DL
928000COEUR	928000	REGULATORY COMMISSION EXPENSES	COEUR D ALENE PRESS	AA	CD	R11 - Regulatory Affairs	DL
928000THE LE	928000	REGULATORY COMMISSION EXPENSES	THE LEWISTON TRIBUNE	AA	CD	R11 - Regulatory Affairs	DL
930200H14 - C	930200	MISC GENERAL EXPENSE		AA	CD	H14 - Comm. Outreach & Support	DL
921000N09 - C	921000	OFFICE SUPPLIES & EXPENSES		AA	CD	N09 - Office of CIO	DL
921000GUCKE	921000	OFFICE SUPPLIES & EXPENSES	GUCKENHEIMER SERVICES LLC	AA	CD	B08 - Cust Exp & Bus Proc Imp.	DL
921000GUCKE	921000	OFFICE SUPPLIES & EXPENSES	GUCKENHEIMER SERVICES LLC	AA	CD	B08 - Cust Exp & Bus Proc Imp.	DL
921000ADVEN	921000	OFFICE SUPPLIES & EXPENSES	ADVENTURES IN ADVERTISING	AA	CD	V08 - Real Estate	DL
921000DTCC	921000	OFFICE SUPPLIES & EXPENSES	DTCC DERIVATIVES REPOSITORY LTD	AA	CD	R55 - Resource Risk Mgmt	DL
930200THE CO	930200	MISC GENERAL EXPENSE	THE COEUR D ALENE RESORT	AA	CD	F54 - Treasury & Trust Mgmt	DL
930200S54 - C	930200	MISC GENERAL EXPENSE		AA	CD	S54 - Corporate Communications	DL
930200S54 - C	930200	MISC GENERAL EXPENSE		AA	CD	S54 - Corporate Communications	DL

921000CULLIGAN	921000	OFFICE SUPPLIES & EXPENSES	CULLIGAN SPOKANE WA	AA	CD	P09 - Project Management	DL
930200S54 - C	930200	MISC GENERAL EXPENSE		AA	CD	S54 - Corporate Communications	DL
930200S54 - C	930200	MISC GENERAL EXPENSE		AA	CD	S54 - Corporate Communications	DL
930200S54 - C	930200	MISC GENERAL EXPENSE		AA	CD	S54 - Corporate Communications	DL
930200S54 - C	930200	MISC GENERAL EXPENSE		AA	CD	S54 - Corporate Communications	DL
930200S54 - C	930200	MISC GENERAL EXPENSE		AA	CD	S54 - Corporate Communications	DL
930200S54 - C	930200	MISC GENERAL EXPENSE		AA	CD	S54 - Corporate Communications	DL
930200S54 - C	930200	MISC GENERAL EXPENSE		AA	CD	S54 - Corporate Communications	DL
930200S54 - C	930200	MISC GENERAL EXPENSE		AA	CD	S54 - Corporate Communications	DL
930200S54 - C	930200	MISC GENERAL EXPENSE		AA	CD	S54 - Corporate Communications	DL
930200SMART	930200	MISC GENERAL EXPENSE	SMART ELECTRIC POWER ALLIANCE	AA	CD	A54 - Products and Services	DL
930200CITY C	930200	MISC GENERAL EXPENSE	CITY OF SPOKANE	AA	CD	S54 - Corporate Communications	DL
930200GUCKE	930200	MISC GENERAL EXPENSE	GUCKENHEIMER SERVICES LLC	AA	CD	S54 - Corporate Communications	DL
930200KLUND	930200	MISC GENERAL EXPENSE	KLUNDT HOSMER DESIGN	AA	CD	S54 - Corporate Communications	DL
930200REBEC	930200	MISC GENERAL EXPENSE	REBECCA A KLEIN	AA	CD	Y01 - Corp Secretary	DL
930200JANET	930200	MISC GENERAL EXPENSE	JANET WIDMANN	AA	CD	Y01 - Corp Secretary	DL
930200DONAL	930200	MISC GENERAL EXPENSE	DONALD C BURKE	AA	CD	Y01 - Corp Secretary	DL
930200DONAL	930200	MISC GENERAL EXPENSE	DONALD C BURKE	AA	CD	Y01 - Corp Secretary	DL
930200REBEC	930200	MISC GENERAL EXPENSE	REBECCA A KLEIN	AA	CD	Y01 - Corp Secretary	DL
930200SCOTT	930200	MISC GENERAL EXPENSE	SCOTT H MAW	AA	CD	Y01 - Corp Secretary	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	E14 - Environmental Compliance	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	P03 - Energy Deliver Tech Proj	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	P03 - Energy Deliver Tech Proj	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	X02 - HR/Comp/Labor & Employee Relations	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	X02 - HR/Comp/Labor & Employee Relations	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	G54 - Finance Administration	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	G54 - Finance Administration	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	P03 - Energy Deliver Tech Proj	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	G54 - Finance Administration	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	P03 - Energy Deliver Tech Proj	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	G54 - Finance Administration	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	E14 - Environmental Compliance	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	P03 - Energy Deliver Tech Proj	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	K50 - Customer-Facing Technology	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	K50 - Customer-Facing Technology	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	P03 - Energy Deliver Tech Proj	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	S09 - Apps Operations & Supp	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	E01 - Exec Administration	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	X02 - HR/Comp/Labor & Employee Relations	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	G54 - Finance Administration	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	E14 - Environmental Compliance	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	K50 - Customer-Facing Technology	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	E14 - Environmental Compliance	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	P03 - Energy Deliver Tech Proj	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	M11 - EAM Technology	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	C11 - Enterprise Cust. Systems	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	W09 - Application Support	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	K50 - Customer-Facing Technology	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	P03 - Energy Deliver Tech Proj	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	X02 - HR/Comp/Labor & Employee Relations	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	K50 - Customer-Facing Technology	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	G54 - Finance Administration	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	P03 - Energy Deliver Tech Proj	DL
921000ARAMA	921000	OFFICE SUPPLIES & EXPENSES	ARAMARK REFRESHMENT SERVICES	AA	CD	P03 - Energy Deliver Tech Proj	DL
930200ENTER	930200	MISC GENERAL EXPENSE	ENTERPRISE RENT A CAR	AA	GD	G51 - Dir of Natural Gas	DL
921000ENTER	921000	OFFICE SUPPLIES & EXPENSES	ENTERPRISE RENT A CAR	AA	CD	R54 - Risk Management	DL
921000ENTER	921000	OFFICE SUPPLIES & EXPENSES	ENTERPRISE RENT A CAR	AA	CD	R54 - Risk Management	DL
921000ENTER	921000	OFFICE SUPPLIES & EXPENSES	ENTERPRISE RENT A CAR	AA	CD	G02 - Employee Safety	DL
921000Z09 - F	921000	OFFICE SUPPLIES & EXPENSES		AA	CD	Z09 - Postage Centralization	DL
928000R11 - F	928000	REGULATORY COMMISSION EXPENSES		AA	CD	R11 - Regulatory Affairs	DL
928000R11 - F	928000	REGULATORY COMMISSION EXPENSES		AA	CD	R11 - Regulatory Affairs	DL
921000AMERI	921000	OFFICE SUPPLIES & EXPENSES	AMERICAN MOBILE DRUG TESTING	AA	CD	H02 - Occupational Health	DL



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921000CLEAR	921000	OFFICE SUPPLIES & EXPENSES	CLEARWATER MEDICAL CLINIC	AA	CD		H02 - Occupational Health	DL
921000US HE	921000	OFFICE SUPPLIES & EXPENSES	US HEALTHWORKS MEDICAL GROUP WA,PS	AA	CD		H02 - Occupational Health	DL
921000US HE	921000	OFFICE SUPPLIES & EXPENSES	US HEALTHWORKS MEDICAL GROUP WA,PS	AA	CD		H02 - Occupational Health	DL
921000US HE	921000	OFFICE SUPPLIES & EXPENSES	US HEALTHWORKS MEDICAL GROUP PC	AA	CD		H02 - Occupational Health	DL
921000US HE	921000	OFFICE SUPPLIES & EXPENSES	US HEALTHWORKS MEDICAL GROUP PC	AA	CD		H02 - Occupational Health	DL
921000BONNE	921000	OFFICE SUPPLIES & EXPENSES	BONNER GENERAL OCCUPATIONAL HEALTH	AA	CD		H02 - Occupational Health	DL
921000BONNE	921000	OFFICE SUPPLIES & EXPENSES	BONNER GENERAL OCCUPATIONAL HEALTH	AA	CD		H02 - Occupational Health	DL
921000BLACK	921000	OFFICE SUPPLIES & EXPENSES	BLACK HILLS URGENT CARE LLC	AA	CD		H02 - Occupational Health	DL
921000GRITM	921000	OFFICE SUPPLIES & EXPENSES	GRITMAN MEDICAL CENTER INC	AA	CD		H02 - Occupational Health	DL
921000KOOTE	921000	OFFICE SUPPLIES & EXPENSES	KOOTENAI URGENT CARE	AA	CD		H02 - Occupational Health	DL
921000OCCUH	921000	OFFICE SUPPLIES & EXPENSES	OCCUHEALTH	AA	CD		H02 - Occupational Health	DL
921000OCCUH	921000	OFFICE SUPPLIES & EXPENSES	OCCUHEALTH	AA	CD		H02 - Occupational Health	DL
921000OCCUH	921000	OFFICE SUPPLIES & EXPENSES	OCCUHEALTH	AA	CD		H02 - Occupational Health	DL
921000OCCUH	921000	OFFICE SUPPLIES & EXPENSES	OCCUHEALTH	AA	CD		H02 - Occupational Health	DL
921000PROVI	921000	OFFICE SUPPLIES & EXPENSES	PROVIDENCE HEALTH & SERVICES	AA	CD		H02 - Occupational Health	DL
921000PROVI	921000	OFFICE SUPPLIES & EXPENSES	PROVIDENCE HEALTH & SERVICES	AA	CD		H02 - Occupational Health	DL
921000PROVI	921000	OFFICE SUPPLIES & EXPENSES	PROVIDENCE HEALTH & SERVICES	AA	CD		H02 - Occupational Health	DL
921000PROVI	921000	OFFICE SUPPLIES & EXPENSES	PROVIDENCE HEALTH & SERVICES	AA	CD		H02 - Occupational Health	DL
921000PROVI	921000	OFFICE SUPPLIES & EXPENSES	PROVIDENCE HEALTH & SERVICES	AA	CD		H02 - Occupational Health	DL
921000PROVI	921000	OFFICE SUPPLIES & EXPENSES	PROVIDENCE HEALTH & SERVICES	AA	CD		H02 - Occupational Health	DL
921000SYRIN	921000	OFFICE SUPPLIES & EXPENSES	SYRINGA HOSPITAL AND CLINICS INC	AA	CD		H02 - Occupational Health	DL
921000BI STA	921000	OFFICE SUPPLIES & EXPENSES	BI STATE OCCUPATIONAL SAFETY & HEALTH PC	AA	CD		H02 - Occupational Health	DL
921000CLEAR	921000	OFFICE SUPPLIES & EXPENSES	CLEARWATER MEDICAL CLINIC	AA	CD		H02 - Occupational Health	DL
921000DIRNE	921000	OFFICE SUPPLIES & EXPENSES	DIRNE HEALTH CENTERS INC	AA	CD		H02 - Occupational Health	DL
921000DIRNE	921000	OFFICE SUPPLIES & EXPENSES	DIRNE HEALTH CENTERS INC	AA	CD		H02 - Occupational Health	DL
921000DIRNE	921000	OFFICE SUPPLIES & EXPENSES	DIRNE HEALTH CENTERS INC	AA	CD		H02 - Occupational Health	DL
921000DIRNE	921000	OFFICE SUPPLIES & EXPENSES	DIRNE HEALTH CENTERS INC	AA	CD		H02 - Occupational Health	DL
921000DIRNE	921000	OFFICE SUPPLIES & EXPENSES	DIRNE HEALTH CENTERS INC	AA	CD		H02 - Occupational Health	DL
921000CONFL	921000	OFFICE SUPPLIES & EXPENSES	CONFLUENCE HEALTH	AA	CD		H02 - Occupational Health	DL
921000CONFL	921000	OFFICE SUPPLIES & EXPENSES	CONFLUENCE HEALTH	AA	CD		H02 - Occupational Health	DL
921000CONFL	921000	OFFICE SUPPLIES & EXPENSES	CONFLUENCE HEALTH	AA	CD		H02 - Occupational Health	DL
921000CONFL	921000	OFFICE SUPPLIES & EXPENSES	CONFLUENCE HEALTH	AA	CD		H02 - Occupational Health	DL
921000BASIN	921000	OFFICE SUPPLIES & EXPENSES	BASIN IMMEDIATE CARE	AA	CD		H02 - Occupational Health	DL
921000BASIN	921000	OFFICE SUPPLIES & EXPENSES	BASIN IMMEDIATE CARE	AA	CD		H02 - Occupational Health	DL
921000CLEAR	921000	OFFICE SUPPLIES & EXPENSES	CLEARWATER VALLEY HOSPITAL	AA	CD		H02 - Occupational Health	DL
921000INTER	921000	OFFICE SUPPLIES & EXPENSES	INTERPATH LABORATORY	AA	CD		H02 - Occupational Health	DL
921000INTER	921000	OFFICE SUPPLIES & EXPENSES	INTERPATH LABORATORY	AA	CD		H02 - Occupational Health	DL
921000LESTE	921000	OFFICE SUPPLIES & EXPENSES	LESTER R SLOAN	AA	CD		H02 - Occupational Health	DL
921000CAROL	921000	OFFICE SUPPLIES & EXPENSES	CAROLYN J HENDRIKSON	AA	CD		H02 - Occupational Health	DL
921000LESTE	921000	OFFICE SUPPLIES & EXPENSES	LESTER R SLOAN	AA	CD		H02 - Occupational Health	DL
921000CAROL	921000	OFFICE SUPPLIES & EXPENSES	CAROLYN J HENDRIKSON	AA	CD		H02 - Occupational Health	DL
921000CHARL	921000	OFFICE SUPPLIES & EXPENSES	CHARLES CLAYTON MORRISON MD	AA	CD		H02 - Occupational Health	DL
921000PAML	921000	OFFICE SUPPLIES & EXPENSES	PAML LLC	AA	CD		H02 - Occupational Health	DL
921000PAML	921000	OFFICE SUPPLIES & EXPENSES	PAML LLC	AA	CD		H02 - Occupational Health	DL
921000PAML	921000	OFFICE SUPPLIES & EXPENSES	PAML LLC	AA	CD		H02 - Occupational Health	DL
921000PAML	921000	OFFICE SUPPLIES & EXPENSES	PAML LLC	AA	CD		H02 - Occupational Health	DL
921000PAML	921000	OFFICE SUPPLIES & EXPENSES	PAML LLC	AA	CD		H02 - Occupational Health	DL
921000PAML	921000	OFFICE SUPPLIES & EXPENSES	PAML LLC	AA	CD		H02 - Occupational Health	DL
921000PAML	921000	OFFICE SUPPLIES & EXPENSES	PAML LLC	AA	CD		H02 - Occupational Health	DL
921000PAML	921000	OFFICE SUPPLIES & EXPENSES	PAML LLC	AA	CD		H02 - Occupational Health	DL
921000PAML	921000	OFFICE SUPPLIES & EXPENSES	PAML LLC	AA	CD		H02 - Occupational Health	DL
921000PAML	921000	OFFICE SUPPLIES & EXPENSES	PAML LLC	AA	CD		H02 - Occupational Health	DL
921000PAML	921000	OFFICE SUPPLIES & EXPENSES	PAML LLC	AA	CD		H02 - Occupational Health	DL
921000PAML	921000	OFFICE SUPPLIES & EXPENSES	PAML LLC	AA	CD		H02 - Occupational Health	DL
921000PATHC	921000	OFFICE SUPPLIES & EXPENSES	PATHOLOGISTS REGIONAL LABORATORY	AA	CD		H02 - Occupational Health	DL
921000CREAT	921000	OFFICE SUPPLIES & EXPENSES	CREATIVE CATCH STUDIO	AA	CD		X02 - HR/Comp/Labor & Employee Relations	DL
930200BROAD	930200	MISC GENERAL EXPENSE	BROADRIDGE ICS	AA	CD		Y54 - Strategic Corp Develop	DL
921000NASDA	921000	OFFICE SUPPLIES & EXPENSES	NASDAQ CORPORATE SOLUTIONS LLC	AA	CD		Y54 - Strategic Corp Develop	DL
921000NASDA	921000	OFFICE SUPPLIES & EXPENSES	NASDAQ CORPORATE SOLUTIONS LLC	AA	CD		Y54 - Strategic Corp Develop	DL
921000NASDA	921000	OFFICE SUPPLIES & EXPENSES	NASDAQ CORPORATE SOLUTIONS LLC	AA	CD		Y54 - Strategic Corp Develop	DL
930200COMPL	930200	MISC GENERAL EXPENSE	COMPUTERSHARE INC	AA	CD		Y54 - Strategic Corp Develop	DL
930200BROAD	930200	MISC GENERAL EXPENSE	BROADRIDGE ICS	AA	CD		Y54 - Strategic Corp Develop	DL
930200COMPL	930200	MISC GENERAL EXPENSE	COMPUTERSHARE INC	AA	CD		Y54 - Strategic Corp Develop	DL

930200COMPL	930200	MISC GENERAL EXPENSE	COMPUTERSHARE INC	AA	CD		Y54 - Strategic Corp Develop	DL
930200COMPL	930200	MISC GENERAL EXPENSE	COMPUTERSHARE INC	AA	CD		Y54 - Strategic Corp Develop	DL
930200COMPL	930200	MISC GENERAL EXPENSE	COMPUTERSHARE INC	AA	CD		Y54 - Strategic Corp Develop	DL
930200COMPL	930200	MISC GENERAL EXPENSE	COMPUTERSHARE INC	AA	CD		Y54 - Strategic Corp Develop	DL
930200COMPL	930200	MISC GENERAL EXPENSE	COMPUTERSHARE INC	AA	CD		Y54 - Strategic Corp Develop	DL
921000WEST	921000	OFFICE SUPPLIES & EXPENSES	WEST LLC	AA	CD		Y54 - Strategic Corp Develop	DL
930200COMPL	930200	MISC GENERAL EXPENSE	COMPUTERSHARE INC	AA	CD		Y54 - Strategic Corp Develop	DL
930200COMPL	930200	MISC GENERAL EXPENSE	COMPUTERSHARE INC	AA	CD		Y54 - Strategic Corp Develop	DL
921000THOMSON	921000	OFFICE SUPPLIES & EXPENSES	THOMSON REUTERS (MARKETS) LLC	AA	CD		Y54 - Strategic Corp Develop	DL
921000THOMSON	921000	OFFICE SUPPLIES & EXPENSES	THOMSON REUTERS (MARKETS) LLC	AA	CD		Y54 - Strategic Corp Develop	DL
921000THOMSON	921000	OFFICE SUPPLIES & EXPENSES	THOMSON REUTERS (MARKETS) LLC	AA	CD		Y54 - Strategic Corp Develop	DL
930200BROADRIDGE	930200	MISC GENERAL EXPENSE	BROADRIDGE ICS	AA	CD		Y54 - Strategic Corp Develop	DL
930200BROADRIDGE	930200	MISC GENERAL EXPENSE	BROADRIDGE ICS	AA	CD		Y54 - Strategic Corp Develop	DL
930200MEDIA	930200	MISC GENERAL EXPENSE	MEDIANT COMMUNICATIONS INC	AA	CD		Y54 - Strategic Corp Develop	DL
921000WEST	921000	OFFICE SUPPLIES & EXPENSES	WEST LLC	AA	CD		Y54 - Strategic Corp Develop	DL
930200WEST	930200	MISC GENERAL EXPENSE	WEST LLC	AA	CD		Y54 - Strategic Corp Develop	DL
930200FOLIO	930200	MISC GENERAL EXPENSE	FOLIO INVESTMENTS INC	AA	CD		Y54 - Strategic Corp Develop	DL
921000WEST	921000	OFFICE SUPPLIES & EXPENSES	WEST LLC	AA	CD		Y54 - Strategic Corp Develop	DL
930200FOLIO	930200	MISC GENERAL EXPENSE	FOLIO INVESTMENTS INC	AA	CD		Y54 - Strategic Corp Develop	DL
921000WEST	921000	OFFICE SUPPLIES & EXPENSES	WEST LLC	AA	CD		Y54 - Strategic Corp Develop	DL
930200ICE SY	930200	MISC GENERAL EXPENSE	ICE SYSTEMS INC	AA	CD		Y54 - Strategic Corp Develop	DL
930200S&P G	930200	MISC GENERAL EXPENSE	S&P GLOBAL MARKET INTELLIGENCE LLC	AA	CD		Y54 - Strategic Corp Develop	DL
921000NYSE	921000	OFFICE SUPPLIES & EXPENSES	NYSE MARKET INC	AA	CD		Y54 - Strategic Corp Develop	DL
921000NYSE	921000	OFFICE SUPPLIES & EXPENSES	NYSE MARKET INC	AA	CD		Y54 - Strategic Corp Develop	DL
921000NYSE	921000	OFFICE SUPPLIES & EXPENSES	NYSE MARKET INC	AA	CD		Y54 - Strategic Corp Develop	DL
921000NYSE	921000	OFFICE SUPPLIES & EXPENSES	NYSE MARKET INC	AA	CD		Y54 - Strategic Corp Develop	DL
921000NYSE	921000	OFFICE SUPPLIES & EXPENSES	NYSE MARKET INC	AA	CD		Y54 - Strategic Corp Develop	DL
921000NYSE	921000	OFFICE SUPPLIES & EXPENSES	NYSE MARKET INC	AA	CD		Y54 - Strategic Corp Develop	DL
921000NYSE	921000	OFFICE SUPPLIES & EXPENSES	NYSE MARKET INC	AA	CD		Y54 - Strategic Corp Develop	DL
921000NYSE	921000	OFFICE SUPPLIES & EXPENSES	NYSE MARKET INC	AA	CD		Y54 - Strategic Corp Develop	DL
930200MEDIA	930200	MISC GENERAL EXPENSE	MEDIANT COMMUNICATIONS INC	AA	CD		Y54 - Strategic Corp Develop	DL
930200BROADRIDGE	930200	MISC GENERAL EXPENSE	BROADRIDGE ICS	AA	CD		Y54 - Strategic Corp Develop	DL
930200THOMSON	930200	MISC GENERAL EXPENSE	THOMSON REUTERS (MARKETS) LLC	AA	CD		F54 - Treasury & Trust Mgmt	DL
930200THOMSON	930200	MISC GENERAL EXPENSE	THOMSON REUTERS (MARKETS) LLC	AA	CD		F54 - Treasury & Trust Mgmt	DL
930200THOMSON	930200	MISC GENERAL EXPENSE	THOMSON REUTERS (MARKETS) LLC	AA	CD		F54 - Treasury & Trust Mgmt	DL
921000THOMSON	921000	OFFICE SUPPLIES & EXPENSES	THOMSON REUTERS (MARKETS) LLC	AA	CD		R54 - Risk Management	DL
921000THOMSON	921000	OFFICE SUPPLIES & EXPENSES	THOMSON REUTERS (MARKETS) LLC	AA	CD		R54 - Risk Management	DL
921000THOMSON	921000	OFFICE SUPPLIES & EXPENSES	THOMSON REUTERS (MARKETS) LLC	AA	CD		R54 - Risk Management	DL
930200PLATT	930200	MISC GENERAL EXPENSE	PLATT	AA	CD		Z08 - Electric Meter Shop	DL
930200Z88 -	930200	MISC GENERAL EXPENSE		AA	GD		Z88 - Transportation Loaders	DL
928000Z88 -	928000	REGULATORY COMMISSION EXPENSES		OR	GD		Z88 - Transportation Loaders	DL
928000Z88 -	928000	REGULATORY COMMISSION EXPENSES		OR	GD		Z88 - Transportation Loaders	DL
930200Z88 -	930200	MISC GENERAL EXPENSE		AA	CD		Z88 - Transportation Loaders	DL
928000Z88 -	928000	REGULATORY COMMISSION EXPENSES		OR	GD		Z88 - Transportation Loaders	DL
930200Z88 -	930200	MISC GENERAL EXPENSE		AA	GD		Z88 - Transportation Loaders	DL
921000Z88 -	921000	OFFICE SUPPLIES & EXPENSES		AA	CD		Z88 - Transportation Loaders	DL
921000Z88 -	921000	OFFICE SUPPLIES & EXPENSES		AA	CD		Z88 - Transportation Loaders	DL
921000Z88 -	921000	OFFICE SUPPLIES & EXPENSES		AA	CD		Z88 - Transportation Loaders	DL
921000Z88 -	921000	OFFICE SUPPLIES & EXPENSES		AA	CD		Z88 - Transportation Loaders	DL
930200Z88 -	930200	MISC GENERAL EXPENSE		AA	CD		Z88 - Transportation Loaders	DL
921000Z88 -	921000	OFFICE SUPPLIES & EXPENSES		AA	CD		Z88 - Transportation Loaders	DL
921000Z88 -	921000	OFFICE SUPPLIES & EXPENSES		AA	CD		Z88 - Transportation Loaders	DL
921000Z88 -	921000	OFFICE SUPPLIES & EXPENSES		AA	CD		Z88 - Transportation Loaders	DL
930200Z88 -	930200	MISC GENERAL EXPENSE		AA	CD		Z88 - Transportation Loaders	DL
930200Z88 -	930200	MISC GENERAL EXPENSE		AA	CD		Z88 - Transportation Loaders	DL
921000Z88 -	921000	OFFICE SUPPLIES & EXPENSES		AA	CD		Z88 - Transportation Loaders	DL
928000Z87 -	928000	REGULATORY COMMISSION EXPENSES		AA	CD		Z87 - Benefits Loaders	DL
930200Z88 -	930200	MISC GENERAL EXPENSE		AA	GD		Z88 - Transportation Loaders	DL
921000Z88 -	921000	OFFICE SUPPLIES & EXPENSES		AA	CD		Z88 - Transportation Loaders	DL
921000Z88 -	921000	OFFICE SUPPLIES & EXPENSES		AA	CD		Z88 - Transportation Loaders	DL
921000Z88 -	921000	OFFICE SUPPLIES & EXPENSES		AA	CD		Z88 - Transportation Loaders	DL
930200Z88 -	930200	MISC GENERAL EXPENSE		AA	GD		Z88 - Transportation Loaders	DL
921000Z88 -	921000	OFFICE SUPPLIES & EXPENSES		AA	CD		Z88 - Transportation Loaders	DL

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921000EVCO	921000	OFFICE SUPPLIES & EXPENSES	EVCO SOUND & ELECTRONICS	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000CDW	921000	OFFICE SUPPLIES & EXPENSES	CDW DIRECT	AA	CD	E29 - Dist Syst Prod & Serv	DL
921000A T &	921000	OFFICE SUPPLIES & EXPENSES	A T & T MOBILITY	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000A T &	921000	OFFICE SUPPLIES & EXPENSES	A T & T MOBILITY	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000CDW	921000	OFFICE SUPPLIES & EXPENSES	CDW DIRECT	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000AMERI	921000	OFFICE SUPPLIES & EXPENSES	AMERICAN MESSAGING	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000VERIZ	921000	OFFICE SUPPLIES & EXPENSES	VERIZON	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000CDW	921000	OFFICE SUPPLIES & EXPENSES	CDW DIRECT	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000CDW	921000	OFFICE SUPPLIES & EXPENSES	CDW DIRECT	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000CDW	921000	OFFICE SUPPLIES & EXPENSES	CDW DIRECT	AA	CD	E29 - Dist Syst Prod & Serv	DL
921000SINGL	921000	OFFICE SUPPLIES & EXPENSES	SINGLESOURCE COMMUNICATIONS	AA	CD	J29 - Ntwk Sys Prod & Serv	DL
921000INLAN	921000	OFFICE SUPPLIES & EXPENSES	INLAND EMPIRE DISTRIBUTION SYSTEMS INC	AA	CD	M09 - Central Systems	DL
921000INLAN	921000	OFFICE SUPPLIES & EXPENSES	INLAND EMPIRE DISTRIBUTION SYSTEMS INC	AA	CD	M29 - Cntrl Syst Prod & Serv	DL
921000AMERI	921000	OFFICE SUPPLIES & EXPENSES	AMERICAN MESSAGING	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000EVCO	921000	OFFICE SUPPLIES & EXPENSES	EVCO SOUND & ELECTRONICS	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000CERIUI	921000	OFFICE SUPPLIES & EXPENSES	CERIUM NETWORKS	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000XO CO	921000	OFFICE SUPPLIES & EXPENSES	XO COMMUNICATIONS	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000A T &	921000	OFFICE SUPPLIES & EXPENSES	A T & T MOBILITY	AA	CD	J29 - Ntwk Sys Prod & Serv	DL
921000VERIZ	921000	OFFICE SUPPLIES & EXPENSES	VERIZON	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000VERIZ	921000	OFFICE SUPPLIES & EXPENSES	VERIZON	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000AMERI	921000	OFFICE SUPPLIES & EXPENSES	AMERICAN MESSAGING	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000VERIZ	921000	OFFICE SUPPLIES & EXPENSES	VERIZON	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000RLH IN	921000	OFFICE SUPPLIES & EXPENSES	RLH INDUSTRIES INC	AA	CD	J29 - Ntwk Sys Prod & Serv	DL
921000SINGL	921000	OFFICE SUPPLIES & EXPENSES	SINGLESOURCE COMMUNICATIONS	AA	CD	J29 - Ntwk Sys Prod & Serv	DL
921000CDW	921000	OFFICE SUPPLIES & EXPENSES	CDW DIRECT	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000A T &	921000	OFFICE SUPPLIES & EXPENSES	A T & T MOBILITY	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000A T &	921000	OFFICE SUPPLIES & EXPENSES	A T & T MOBILITY	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000A T &	921000	OFFICE SUPPLIES & EXPENSES	A T & T MOBILITY	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000A T &	921000	OFFICE SUPPLIES & EXPENSES	A T & T MOBILITY	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000A T &	921000	OFFICE SUPPLIES & EXPENSES	A T & T MOBILITY	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000AMERI	921000	OFFICE SUPPLIES & EXPENSES	AMERICAN MESSAGING	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000AMERI	921000	OFFICE SUPPLIES & EXPENSES	AMERICAN MESSAGING	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000AMERI	921000	OFFICE SUPPLIES & EXPENSES	AMERICAN MESSAGING	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000AMERI	921000	OFFICE SUPPLIES & EXPENSES	AMERICAN MESSAGING	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000AMERI	921000	OFFICE SUPPLIES & EXPENSES	AMERICAN MESSAGING	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000CDW	921000	OFFICE SUPPLIES & EXPENSES	CDW DIRECT	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000AMERI	921000	OFFICE SUPPLIES & EXPENSES	AMERICAN MESSAGING	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000AMERI	921000	OFFICE SUPPLIES & EXPENSES	AMERICAN MESSAGING	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000AMERI	921000	OFFICE SUPPLIES & EXPENSES	AMERICAN MESSAGING	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000A T &	921000	OFFICE SUPPLIES & EXPENSES	A T & T MOBILITY	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000GRAYB	921000	OFFICE SUPPLIES & EXPENSES	GRAYBAR	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000VERIZ	921000	OFFICE SUPPLIES & EXPENSES	VERIZON	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000SNC M	921000	OFFICE SUPPLIES & EXPENSES	SNC MFG CO INC	AA	CD	J29 - Ntwk Sys Prod & Serv	DL
921000CERIUI	921000	OFFICE SUPPLIES & EXPENSES	CERIUM NETWORKS	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000RLH IN	921000	OFFICE SUPPLIES & EXPENSES	RLH INDUSTRIES INC	AA	CD	J29 - Ntwk Sys Prod & Serv	DL
921000CDW	921000	OFFICE SUPPLIES & EXPENSES	CDW DIRECT	AA	CD	E29 - Dist Syst Prod & Serv	DL
921000CDW	921000	OFFICE SUPPLIES & EXPENSES	CDW DIRECT	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000FIRST	921000	OFFICE SUPPLIES & EXPENSES	FIRST STEP INTERNET	AA	CD	J29 - Ntwk Sys Prod & Serv	DL
921000INLAN	921000	OFFICE SUPPLIES & EXPENSES	INLAND EMPIRE DISTRIBUTION SYSTEMS INC	AA	CD	M29 - Cntrl Syst Prod & Serv	DL
921000CDW	921000	OFFICE SUPPLIES & EXPENSES	CDW DIRECT	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000ROADP	921000	OFFICE SUPPLIES & EXPENSES	ROADPOST USA INC	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000VERIZ	921000	OFFICE SUPPLIES & EXPENSES	VERIZON	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000INLAN	921000	OFFICE SUPPLIES & EXPENSES	INLAND EMPIRE DISTRIBUTION SYSTEMS INC	AA	CD	M09 - Central Systems	DL
921000CDW	921000	OFFICE SUPPLIES & EXPENSES	CDW DIRECT	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000A T &	921000	OFFICE SUPPLIES & EXPENSES	A T & T MOBILITY	AA	CD	R29 - Comm Sys Prod & Serv	DL
921000VERIZ	921000	OFFICE SUPPLIES & EXPENSES	VERIZON WIRELESS	AA	CD	J29 - Ntwk Sys Prod & Serv	DL
930200JANET	930200	MISC GENERAL EXPENSE	JANET WIDMANN	AA	CD	Y01 - Corp Secretary	DL
930200DONAL	930200	MISC GENERAL EXPENSE	DONALD C BURKE	AA	CD	Y01 - Corp Secretary	DL
930200REBEC	930200	MISC GENERAL EXPENSE	REBECCA A KLEIN	AA	CD	Y01 - Corp Secretary	DL
930200DONAL	930200	MISC GENERAL EXPENSE	DONALD C BURKE	AA	CD	Y01 - Corp Secretary	DL
930200SCOTT	930200	MISC GENERAL EXPENSE	SCOTT H MAW	AA	CD	Y01 - Corp Secretary	DL
921000ENTER	921000	OFFICE SUPPLIES & EXPENSES	ENTERPRISE RENT A CAR	AA	CD	S52 - Sr Mgr of Shared Service	DL
930200ENTER	930200	MISC GENERAL EXPENSE	ENTERPRISE RENT A CAR	AA	CD	V08 - Real Estate	DL
921000ENTER	921000	OFFICE SUPPLIES & EXPENSES	ENTERPRISE RENT A CAR	AA	CD	J53 - Sandpoint/Bonnars Ferry	DL

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930200GUCKE	930200	MISC GENERAL EXPENSE	GUCKENHEIMER SERVICES LLC	AA	CD		B08 - Cust Exp & Bus Proc Imp.	DL
921000GUCKE	921000	OFFICE SUPPLIES & EXPENSES	GUCKENHEIMER SERVICES LLC	AA	CD		C11 - Enterprise Cust. Systems	DL
921000GUCKE	921000	OFFICE SUPPLIES & EXPENSES	GUCKENHEIMER SERVICES LLC	AA	CD		E07 - Generation Engineers	DL
921000GUCKE	921000	OFFICE SUPPLIES & EXPENSES	GUCKENHEIMER SERVICES LLC	AA	CD		E07 - Generation Engineers	DL
921000GUCKE	921000	OFFICE SUPPLIES & EXPENSES	GUCKENHEIMER SERVICES LLC	AA	CD		L07 - Clarkfork River Hydro	DL
921000THOM	921000	OFFICE SUPPLIES & EXPENSES	THOMSON REUTERS (TAX & ACCOUNTING) INC	AA	CD		C54 - Tax Services	DL
921000THOM	921000	OFFICE SUPPLIES & EXPENSES	THOMSON REUTERS (TAX & ACCOUNTING) INC	AA	CD		C54 - Tax Services	DL
928000STAPL	928000	REGULATORY COMMISSION EXPENSES	STAPLES	AA	CD		R11 - Regulatory Affairs	DL

Expenditure Org	Accounting Period	Project Number	Journal Name	Transaction Description	AVA Jet	Expenditure Category
F54	201803	09903370	Purchase Invoices USD	Moody's Long-Term Annual Fee: January 2018-December 2018		Voucher
B08	201808	09905690	Purchase Invoices USD	Forrester Consulting Services		Contractor
F54	201806	09903370	Purchase Invoices USD	S&P Global: Corporate Credit Rating & Annual Surveillance Fee (4/1/2018-3/31/2019)		Voucher
V50	201810	06805157	Purchase Invoices USD	Forum Program Sponsorship 2018-19 Season		Voucher
F54	201810	09903370	Purchase Invoices USD	Professional Services rendered in Avista Corporation 60th Supplemental Indenture, December 2017 Issuance		Voucher
M54	201812	09906039	Purchase Invoices USD	Collaborate to Innovate Workshop Dec 18-19, 2018		Contractor
R54	201805	09903410	Purchase Invoices USD	Subscription Service Renewal for 6/1/2018-5/31/2019 Argus National Gas Americas - Desktop - Web, Argus Nat		Contractor
R54	201811	09903410	Purchase Invoices USD	S&P Credit Information/RatingsDirect for period 12/19/2018 to 12/18/2019		Voucher
F54	201805	09903370	Purchase Invoices USD	Agency and Trust Services Fees/Agent Annual Fee for 1/1/2018-3/31/2018		Voucher
F54	201812	09903370	Purchase Invoices USD	Agency and Trust Services Fees/Agent Annual Fee for 7/1/2018-9/30/2018		Voucher
S54	201812	09900330	Purchase Invoices USD	Winter heating whiteboard video		Contractor
K51	201808	09900162	Purchase Invoices USD	3 month data visualization project of Zonar telematics data		Contractor
R54	201803	09903410	Purchase Invoices USD	Products/Service 3/18/2018 thru 3/17/2019		Voucher
S54	201812	09900330	Purchase Invoices USD	Group training for Avista communicators (two full days)		Contractor
A54	201808	09900310	Purchase Invoices USD	Annual SEPS membership		Contractor
C08	201809	09900162	Purchase Invoices USD	Image Processing:Hexagon Data High Resolution Imagery 957 Tiles		Contractor
V08	201803	09900162	Purchase Invoices USD	Spatial TracRecord -Utilities		Contractor
G02	201806	09902920	Purchase Invoices USD	3E Protect: US & Canada SDS Management		Voucher
S54	201803	09900015	Purchase Invoices USD	2018 SECC Membership - Utility		Contractor
E01	201812	09903691	Purchase Invoices USD	Review client provided overview document		Contractor
F54	201812	09903370	Purchase Invoices USD	Agency and Trust Services/Agent Annual Fee for period 7/1/2018-9/30/2018		Voucher
H07	201804	11800050	Purchase Invoices USD	Monthly Rent on Suites		Voucher
H07	201807	11800050	Purchase Invoices USD	Monthly Rent on Suites		Voucher
H07	201805	11800050	Purchase Invoices USD	Monthly Rent on Suites		Voucher
H07	201803	11800050	Purchase Invoices USD	Monthly Rent on Suites		Voucher
H07	201808	11800050	Purchase Invoices USD	Monthly Rent on Suites		Voucher
H07	201810	11800050	Purchase Invoices USD	Monthly Rent on Suites		Voucher
H07	201802	11800050	Purchase Invoices USD	Monthly Rent on Suites		Voucher
H07	201806	11800050	Purchase Invoices USD	Monthly Rent on Suites		Voucher
H07	201809	11800050	Purchase Invoices USD	Monthly Rent on Suites		Voucher
H07	201811	11800050	Purchase Invoices USD	Monthly Rent on Suites		Voucher
F54	201809	09903370	Purchase Invoices USD	AC Interest Payment		Voucher
E14	201805	06800545	Purchase Invoices USD	Environmental Analytical Services		Contractor
F54	201806	09903370	Purchase Invoices USD	Floating Rate Debt Securities		Voucher
D51	201811	09905370	Purchase Invoices USD	Fall 2018 Energy Saving Trees		Contractor
V08	201812	09905969	Purchase Invoices USD	Work at 57th and crestline/haul and set asphalt rock		Contractor
S54	201811	09900015	Purchase Invoices USD	GlobalNewsWire Subscription and Webhosting		Contractor
S54	201808	09900015	Purchase Invoices USD	GlobalNewsWire Subscription and Webhosting		Contractor
E01	201812	09903691	Purchase Invoices USD	Avista Vision/Mission Consulting		Contractor
S54	201808	09900015	Purchase Invoices USD	GlobalNewsWire Subscription and Webhosting		Contractor
S54	201810	09900015	Purchase Invoices USD	GlobalNewsWire Subscription and Webhosting		Contractor
S54	201812	09900015	Purchase Invoices USD	GlobalNewsWire Subscription and Webhosting		Contractor
S54	201808	09900015	Purchase Invoices USD	GlobalNewsWire Subscription and Webhosting		Contractor
S54	201810	09900015	Purchase Invoices USD	GlobalNewsWire Subscription and Webhosting		Contractor
S54	201807	09900015	Purchase Invoices USD	GlobalNewsWire Subscription and Webhosting		Contractor
S54	201804	09900015	Purchase Invoices USD	GlobeNewsWire and Webhosting		Contractor
S54	201803	09900015	Purchase Invoices USD	GlobeNewsWire and Webhosting		Contractor
S54	201808	09900015	Purchase Invoices USD	GlobeNewsWire and Webhosting		Contractor
D51	201805	09905370	Purchase Invoices USD	Spring 2018 Energy saving trees		Contractor
F54	201812	09903370	Purchase Invoices USD	Agency and Trust Services:Agent Annual Fee for period 7/1/2018-9/30/2018		Voucher
S54	201810	09900015	Purchase Invoices USD	Advisory & AR Insight		Contractor
S54	201812	09900330	Purchase Invoices USD	Winter heating whiteboard video		Contractor
S54	201808	09900330	Purchase Invoices USD	Printing of Avista 2017 Annual Report		Contractor
B08	201810	09905690	Purchase Invoices USD	Expenses for j. Bonifant/K. Jones/R. Kapavik/R. Rogowski		Contractor
B02	201804	09900014	Purchase Invoices USD	Account Maintenance of Employee Stock Option Plan		Voucher
V50	201811	06805157	Purchase Invoices USD	Roseburg Area Chamber of Commerce Membership Meeting Sponsor Agreement		Voucher
G02	201802	09902920	Purchase Invoices USD	Air monitoring for hexavalent chromium and cadmium, long lake dam		Voucher
K51	201803	09900162	Purchase Invoices USD	Encompass Active Drivers Test		Voucher
B02	201809	09900014	Purchase Invoices USD	Account Maintenance of Employee Stock Option Plan		Voucher
B02	201810	09900014	Purchase Invoices USD	Account Maintenance of Employee Stock Option Plan		Voucher
B02	201812	09900014	Purchase Invoices USD	Account Maintenance of Employee Stock Option Plan		Voucher
B02	201808	09900014	Purchase Invoices USD	Account Maintenance of Employee Stock Option Plan		Voucher

S54	201812	09900330	Purchase Invoices USD	Energy Use Guide Re-Print - Oct 2-18		Contractor
B02	201804	09900014	Purchase Invoices USD	Employee stock option plan March 2018		Voucher
K51	201805	09900162	Purchase Invoices USD	Encompass Active Drivers Test		Voucher
A81	201803	06800301	Miscellaneous Transaction USD	Common postage expense	125-POSTAG	Voucher
R54	201805	09903410	Purchase Invoices USD	Ratings Direct All Sectors		Voucher
V50	201812	06800301	Purchase Invoices USD	Traffic control flaggers		Voucher
V50	201812	06800301	Purchase Invoices USD	Annual renewal dues - bronze level		Voucher
F02	201805	09902800	Purchase Invoices USD	Employee criminal background checks		Voucher
B08	201812	09905690	Purchase Invoices USD	One year subscription to school of lean		Voucher
F02	201806	09902800	Purchase Invoices USD	Employee criminal background checks		Voucher
V08	201803	09905968	Purchase Invoices USD	Appraisal S. Cheney Spokane Rd Spokane WA		Contractor
S54	201804	09900330	Purchase Invoices USD	"It's heating season" brochure		Contractor
S54	201806	09900331	Purchase Invoices USD	Design studio services: Design/Layout		Voucher
G02	201803	09902920	Purchase Invoices USD	Soaring Eagle crystal award		Voucher
S54	201804	09900331	Purchase Invoices USD	Design studio services: Design/Layout		Voucher
S54	201806	09900331	Purchase Invoices USD	Design studio services: Design/Layout		Voucher
S52	201812	09900162	Purchase Invoices USD	Fleet Parts		Voucher
V08	201803	09900162	Purchase Invoices USD	Real Estate services		Contractor
S54	201803	09900331	Purchase Invoices USD	Design studio services: Design/Layout		Contractor
S54	201808	09900330	Purchase Invoices USD	Design studio services: Design/Layout		Contractor
V50	201812	06800301	Purchase Invoices USD	Business + 5		Voucher
S54	201803	09900330	Purchase Invoices USD	Employee Studio portraits		Contractor
B08	201812	09905690	Purchase Invoices USD	Expenses for R. Rogowski		Contractor
S54	201812	09900330	Purchase Invoices USD	18 Heating season E-mail		Contractor
C08	201809	09900162	Purchase Invoices USD	Image Processing - MrSID compression Spokane WA		Contractor
B08	201810	09905690	Purchase Invoices USD	Expenses for R. Rogowski		Contractor
V08	201804	09900162	Purchase Invoices USD	Real Estate services		Contractor
G02	201804	09902920	Purchase Invoices USD	Self Rescue training 30 FT		Voucher
F02	201804	09902800	Purchase Invoices USD	Employee criminal background checks		Voucher
S54	201802	09900015	Purchase Invoices USD	Heartbeat License fee		Contractor
S54	201806	09900015	Purchase Invoices USD	Heartbeat License fee		Contractor
S54	201803	09900015	Purchase Invoices USD	Heartbeat License fee		Contractor
E01	201806	09903691	Purchase Invoices USD	Horizontal Poster Boards		Voucher
N08	201812	09900162	Purchase Invoices USD	Ink Jet Toner 4 Cartridges		Voucher
E14	201805	09900510	Purchase Invoices USD	RCS Telephone Consultations/PCB Management Support		Voucher
S54	201809	09900331	Purchase Invoices USD	Corporate Strategy Refresh		Voucher
S54	201809	09900015	Purchase Invoices USD	Media Monitoring Services, Broadcast/Radio/Internet		Contractor
S54	201807	09900015	Purchase Invoices USD	Media Monitoring Services, Broadcast/Radio/Internet		Contractor
S54	201803	09900015	Purchase Invoices USD	Media Monitoring Services, Broadcast/Radio/Internet		Contractor
S54	201811	09900015	Purchase Invoices USD	Media Monitoring Services, Broadcast/Radio/Internet		Contractor
S54	201808	09900015	Purchase Invoices USD	Media Monitoring Services, Broadcast/Radio/Internet		Contractor
S54	201810	09900015	Purchase Invoices USD	Media Monitoring Services, Broadcast/Radio/Internet		Contractor
S54	201812	09900015	Purchase Invoices USD	Media Monitoring Services, Broadcast/Radio/Internet		Contractor
S54	201803	09900015	Purchase Invoices USD	Media Monitoring Services, Broadcast/Radio/Internet		Contractor
S54	201806	09900015	Purchase Invoices USD	Media Monitoring Services, Broadcast/Radio/Internet		Contractor
Y55	201806	09903310	Purchase Invoices USD	Office Ergo Evaluation for Keri Meister		Voucher
A54	201806	09900162	Miscellaneous Transaction USD	Common postage expense	125-POSTAG	Voucher
X02	201810	09902800	Purchase Invoices USD	Career Fairs Print Ad		Contractor
E14	201804	09900510	Purchase Invoices USD	Services for March 2018		Voucher
N08	201812	09900162	Purchase Invoices USD	Standard LDC Bond and Ink Jet Bond		Voucher
V08	201804	09905969	Purchase Invoices USD	Temporary Project Coordinator Employee		Contractor
S54	201803	09900330	Purchase Invoices USD	Embroidered Work Apparel		Contractor
P03	201803	09900162	Purchase Invoices USD	Office Ergonomic Evaluation for Rebecca Gardner		Employee Exp
N08	201812	09900162	Purchase Invoices USD	Standard LDC Bond and Ink Jet Bond		Voucher
S54	201807	09900330	Purchase Invoices USD	Energy Use Guide Envelope		Contractor
V08	201804	09900162	Purchase Invoices USD	Professional Right of Way Services		Contractor
E14	201812	09900510	Purchase Invoices USD	Flip Placard Sign		Voucher
N08	201812	09900162	Purchase Invoices USD	Standard LDC Bond, Ink Jet Bond and Toner Cartridges		Voucher
S54	201812	09900330	Purchase Invoices USD	Winter heating whiteboard video		Contractor
L51	201811	09903410	Purchase Invoices USD	Food for morning meeting 11/14/2018		Voucher
T52	201803	09902921	Purchase Invoices USD	Office Ergonomic Evaluation Renee Coelho		Voucher
V08	201805	09900162	Miscellaneous Transaction USD	Common postage expense	125-POSTAG	Voucher
V08	201806	09900162	Miscellaneous Transaction USD	Common postage expense	125-POSTAG	Voucher

A81	201806	06800301	Purchase Invoices USD	Embroidered Work Apparel		Voucher
L51	201804	09903410	Miscellaneous Transaction USD	Misc. Office supplies	225-TRANSF	Voucher
X08	201802	09902800	Purchase Invoices USD	Online Job Advertising for Relay Technician/Tester (Journeyman P/C Meter Tech)		Voucher
S54	201803	09900330	Purchase Invoices USD	Embroidered Work Apparel		Contractor
K39	201806	09905733	Purchase Invoices USD	Bottled Water Service		Voucher
P09	201805	09905731	Purchase Invoices USD	Bottled Water Service		Voucher
M54	201809	09906039	Purchase Invoices USD	Food for morning meeting 9/20/2018		Voucher
S50	201806	09905690	Purchase Invoices USD	Food for meeting 6/11/2018		Contractor
V08	201805	09900162	Purchase Invoices USD	Embroidered Work Apparel		Voucher
N08	201812	09900162	Purchase Invoices USD	Refreshments for meeting		Voucher
S54	201802	09900330	Purchase Invoices USD	Embroidered Work Apparel		Contractor
P03	201804	09900162	Miscellaneous Transaction USD	Misc. Office supplies	225-TRANSF	Voucher
T54	201805	09903310	Purchase Invoices USD	Education Class - Collections for Morgan Loosmore		Voucher
M54	201808	09906039	Purchase Invoices USD	Food for morning meeting 1/19/2018		Voucher
M54	201812	09906039	Purchase Invoices USD	Food for morning meeting 1/19/2018		Voucher
M54	201812	09906039	Purchase Invoices USD	Food for morning meeting 12/7/2018		Voucher
T54	201804	09903310	Purchase Invoices USD	Quarterly Membership Dues		Voucher
T54	201807	09903310	Purchase Invoices USD	Quarterly Membership Dues		Voucher
R54	201810	09903410	Purchase Invoices USD	Spokane Chapter Deputy		Voucher
S54	201803	09900330	Purchase Invoices USD	Embroidered Work Apparel		Contractor
A57	201805	09903310	Miscellaneous Transaction USD	Misc. Office supplies	225-TRANSF	Voucher
M54	201804	09906039	Purchase Invoices USD	Food for morning meeting 3/15/2018		Employee Exp
B51	201804	09905690	Miscellaneous Transaction USD	Misc. Office supplies	225-TRANSF	Voucher
M54	201811	09906039	Purchase Invoices USD	Food for morning meeting 11/9/2018		Voucher
M54	201811	09906039	Purchase Invoices USD	Food for morning meeting 10/26/2018		Voucher
E14	201807	09900510	Purchase Invoices USD	Food for morning meeting 6/28/2018		Voucher
M54	201810	09906039	Purchase Invoices USD	Food for morning meeting 9/28/2018		Voucher
V08	201805	09900162	Purchase Invoices USD	Notary Stamp		Voucher
M54	201804	09906039	Purchase Invoices USD	Food for morning meeting 3/2/2018		Employee Exp
M54	201810	09906039	Purchase Invoices USD	Embroidered Work Apparel		Voucher
H07	201809	09902920	Purchase Invoices USD	Company drug testing		Contractor
V08	201803	09900162	Purchase Invoices USD	WA Notary Public Bond for Employee David Padon		Voucher
S54	201802	09900330	Purchase Invoices USD	Embroidered Work Apparel		Contractor
S50	201806	09905690	Purchase Invoices USD	Food for Morning Meeting 6/14/2018		Contractor
V08	201804	09900162	Purchase Invoices USD	Notary Public Stamp for Denise Marsh		Voucher
V08	201803	09900162	Purchase Invoices USD	Employee Notary Public Stamp - Denise Marsh		Voucher
V08	201804	09900162	Purchase Invoices USD	Employee Notary Public Stamp - Randy Daniels		Voucher
V08	201804	09900162	Purchase Invoices USD	Employee Notary Public Stamp - Rod Price		Voucher
S50	201806	09905690	Purchase Invoices USD	Employee Notary Public Stamp - David Padon		Contractor
R54	201808	09903410	Purchase Invoices USD	Avista catering for 6/14/2018 meeting		Contractor
R54	201807	09903410	Purchase Invoices USD	Monthly Account Management Fee		Voucher
R54	201811	09903410	Purchase Invoices USD	Monthly Account Management Fee		Voucher
R54	201808	09903410	Purchase Invoices USD	Monthly Account Management Fee		Voucher
R54	201812	09903410	Purchase Invoices USD	Monthly Account Management Fee		Voucher
R54	201811	09903410	Purchase Invoices USD	Monthly Account Management Fee		Voucher
R54	201806	09903410	Purchase Invoices USD	Monthly Account Management Fee		Voucher
R54	201803	09903410	Purchase Invoices USD	Monthly Account Management Fee		Voucher
S54	201806	09900330	Purchase Invoices USD	Monthly Account Management Fee		Contractor
S54	201806	09900330	Purchase Invoices USD	Embroidered Work Apparel		Contractor
V08	201805	09905834	Purchase Invoices USD	Consultant service fees, meals, and mileage		Contractor
K02	201809	09902800	Purchase Invoices USD	2018 US Mercer Benchmark Database IT		Voucher
P09	201809	09905733	Purchase Invoices USD	August Parking Validation - x4		Voucher
R11	201812	09900540	Purchase Invoices USD	CDA 736 Legal Notice of App for AI		Contractor
R11	201812	09900540	Purchase Invoices USD	Tribune Publishing Company, Legal Advertising Notice		Contractor
H14	201803	09905535	Miscellaneous Transaction USD	Misc. Office supplies	225-TRANSF	Voucher
N09	201808	09905733	Miscellaneous Transaction USD	Misc. Office supplies	225-TRANSF	Voucher
B08	201804	09905690	Purchase Invoices USD	Food for 4/11/2018 Meeting		Contractor
B08	201804	09905690	Purchase Invoices USD	Food for 4/3/2018 Meeting		Contractor
V08	201806	09900162	Purchase Invoices USD	Embroidered Work Apparel		Voucher
R55	201808	09903410	Purchase Invoices USD	Monthly Account Management Fee		Voucher
F54	201808	09903370	Purchase Invoices USD	Avista Corp Bankers' Meeting @ CDA Resort		Voucher
S54	201803	09900330	Miscellaneous Transaction USD	Common Communication expense	225-TRANSF	Contractor
S54	201810	09900330	Miscellaneous Transaction USD	Common Communication expense	225-TRANSF	Contractor



P09	201806	09905731	Purchase Invoices USD	Bottled Water Service		Voucher
S54	201806	09900330	Miscellaneous Transaction USD	Common Communication expense	225-TRANSF	Contractor
S54	201802	09900330	Miscellaneous Transaction USD	Common Communication expense	225-TRANSF	Contractor
S54	201809	09900330	Miscellaneous Transaction USD	Common Communication expense	225-TRANSF	Contractor
S54	201807	09900330	Miscellaneous Transaction USD	Common Communication expense	225-TRANSF	Contractor
S54	201808	09900330	Miscellaneous Transaction USD	Common Communication expense	225-TRANSF	Contractor
S54	201801	09900330	Miscellaneous Transaction USD	Common Communication expense	225-TRANSF	Contractor
S54	201805	09900330	Miscellaneous Transaction USD	Common Communication expense	225-TRANSF	Contractor
S54	201804	09900330	Miscellaneous Transaction USD	Common Communication expense	225-TRANSF	Contractor
S54	201811	09900330	Miscellaneous Transaction USD	Common Communication expense	225-TRANSF	Contractor
S54	201812	09900330	Miscellaneous Transaction USD	Common Communication expense	225-TRANSF	Contractor
A54	201808	09900310	Purchase Invoices USD	2018 Annual SEPA Membership Plan		Voucher
S54	201806	09900011	Purchase Invoices USD	City of Spokane Security detail		Contractor
S54	201806	09900011	Purchase Invoices USD	Employee business meals		Contractor
S54	201804	09900012	Purchase Invoices USD	17-AVU-122 - Avista 2017 Annual Report Production		Contractor
Y01	201803	09900020	Purchase Invoices USD	Board of Directors fees		Voucher
Y01	201802	09900020	Purchase Invoices USD	Board of Directors travel expenses		Voucher
Y01	201802	09900020	Purchase Invoices USD	Board of Directors travel expenses		Voucher
Y01	201802	09900020	Purchase Invoices USD	Board of Directors travel expenses		Voucher
Y01	201802	09900020	Purchase Invoices USD	Board of Directors travel expenses		Voucher
E14	201804	09900510	Purchase Invoices USD	Building coffee/beverage service		Employee Exp
P03	201804	09900162	Purchase Invoices USD	Building coffee/beverage service		Voucher
P03	201812	09900162	Purchase Invoices USD	Building coffee/beverage service		Voucher
X02	201803	09902800	Purchase Invoices USD	Building coffee/beverage service		Voucher
X02	201803	09902800	Purchase Invoices USD	Building coffee/beverage service		Voucher
G54	201812	09900162	Purchase Invoices USD	Building coffee/beverage service		Voucher
G54	201812	09900162	Purchase Invoices USD	Building coffee/beverage service		Voucher
P03	201812	09900162	Purchase Invoices USD	Building coffee/beverage service		Voucher
G54	201812	09900162	Purchase Invoices USD	Building coffee/beverage service		Voucher
P03	201802	09900162	Purchase Invoices USD	Building coffee/beverage service		Voucher
G54	201812	09900162	Purchase Invoices USD	Building coffee/beverage service		Voucher
E14	201809	09900510	Purchase Invoices USD	Building coffee/beverage service		Employee Exp
P03	201812	09900162	Purchase Invoices USD	Building coffee/beverage service		Voucher
K50	201807	09900162	Purchase Invoices USD	Building coffee/beverage service		Contractor
K50	201807	09900162	Purchase Invoices USD	Building coffee/beverage service		Contractor
P03	201812	09900162	Purchase Invoices USD	Building coffee/beverage service		Voucher
S09	201802	09905733	Purchase Invoices USD	Building coffee/beverage service		Voucher
E01	201802	09900162	Purchase Invoices USD	Building coffee/beverage service		Voucher
X02	201804	09902800	Purchase Invoices USD	Building coffee/beverage service		Voucher
G54	201812	09900162	Purchase Invoices USD	Building coffee/beverage service		Voucher
E14	201806	09900510	Purchase Invoices USD	Building coffee/beverage service		Employee Exp
K50	201805	09900162	Purchase Invoices USD	Building coffee/beverage service		Contractor
E14	201804	09900510	Purchase Invoices USD	Building coffee/beverage service		Employee Exp
P03	201812	09900162	Purchase Invoices USD	Building coffee/beverage service		Voucher
M11	201802	09905989	Purchase Invoices USD	Building coffee/beverage service		Employee Exp
C11	201802	09900162	Purchase Invoices USD	Building coffee/beverage service		Voucher
W09	201802	09905733	Purchase Invoices USD	Building coffee/beverage service		Voucher
K50	201803	09900162	Purchase Invoices USD	Building coffee/beverage service		Contractor
P03	201804	09900162	Purchase Invoices USD	Building coffee/beverage service		Voucher
X02	201803	09902800	Purchase Invoices USD	Building coffee/beverage service		Voucher
K50	201807	09900162	Purchase Invoices USD	Building coffee/beverage service		Contractor
G54	201812	09900162	Purchase Invoices USD	Building coffee/beverage service		Voucher
P03	201812	09900162	Purchase Invoices USD	Building coffee/beverage service		Voucher
P03	201812	09900162	Purchase Invoices USD	Building coffee/beverage service		Voucher
G51	201810	09900311	Purchase Invoices USD	Jodie Lamb car rental		Employee Exp
R54	201807	09903410	Purchase Invoices USD	Bob Brandkamp car rental		Voucher
R54	201802	09903410	Purchase Invoices USD	Bob Brandkamp car rental		Voucher
G02	201802	09902920	Purchase Invoices USD	Seth Feist car rental		Voucher
Z09	201803	09900162	Miscellaneous Transaction USD	Common postage expense	125-POSTAG	Voucher
R11	201801	09900540	Miscellaneous Transaction USD	DSM Activities	225-TRANSF	Voucher
R11	201802	09900540	Miscellaneous Transaction USD	DSM Activities	225-TRANSF	Voucher
H02	201810	09902921	Purchase Invoices USD	Employee drug testing		Contractor

H02	201807	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201809	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201805	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201808	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201803	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201811	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201809	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201807	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201804	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201806	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201812	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201805	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201807	09902920	Purchase Invoices USD	Employee drug testing	Contractor
I02	201803	09902811	Purchase Invoices USD	Building coffee/beverage service	Voucher
E14	201812	09900510	Purchase Invoices USD	2018 Hazardous Substance fees	Voucher
E14	201812	09900510	Purchase Invoices USD	Greenhouse Gas Reporting fees	Voucher
E14	201812	09900510	Purchase Invoices USD	Greenhouse Gas Reporting fees	Voucher
E14	201812	09900510	Purchase Invoices USD	Greenhouse Gas Reporting fees	Voucher
H02	201812	09902921	Purchase Invoices USD	Annual pipeline safety drug and alcohol monitoring fee	Voucher
H02	201811	09902921	Purchase Invoices USD	Drug and alcohol testing services	Contractor
H02	201808	09902920	Purchase Invoices USD	Drug and alcohol testing services	Contractor
H02	201805	09902921	Purchase Invoices USD	Drug and alcohol testing services	Contractor
H02	201804	09902921	Purchase Invoices USD	Drug and alcohol testing services	Voucher
H02	201804	09902921	Purchase Invoices USD	2017 Contractor MIS reporting	Voucher
H02	201803	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201805	09902921	Miscellaneous Transaction USD	Health Care Clinic expenses/supplies	225-TRANSF Voucher
H02	201802	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201802	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201805	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201805	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201812	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201804	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201805	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201804	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201810	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201810	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201803	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201810	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201803	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201811	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201810	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201805	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201808	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201807	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201810	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201810	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201805	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201806	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201811	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201807	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201808	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201805	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201803	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201807	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201811	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201807	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201811	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201802	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201806	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201807	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201804	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201802	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201803	09902921	Purchase Invoices USD	Employee drug testing	Contractor

H02	201808	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201805	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201806	09902921	Purchase Invoices USD	Employee drug testing	Voucher
H02	201809	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201809	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201807	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201809	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201805	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201806	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201812	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201811	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201810	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201810	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201811	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201803	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201803	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201809	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201803	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201808	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201809	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201802	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201810	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201807	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201803	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201805	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201802	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201809	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201808	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201804	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201805	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201812	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201803	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201804	09902921	Purchase Invoices USD	Employee Urgent care	Contractor
H02	201802	09902920	Purchase Invoices USD	Employee Urgent care	Contractor
H02	201805	09902921	Purchase Invoices USD	Health Care Clinic expenses/supplies	Contractor
H02	201804	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201806	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201811	09902921	Purchase Invoices USD	Health Clinic payroll	Contractor
H02	201804	09902921	Purchase Invoices USD	Health Clinic payroll	Contractor
H02	201807	09902921	Purchase Invoices USD	Health Clinic payroll	Contractor
H02	201807	09902921	Purchase Invoices USD	Health Clinic payroll	Contractor
H02	201806	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201807	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201803	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201809	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201808	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201804	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201811	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201805	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201812	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201810	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201803	09902921	Purchase Invoices USD	Employee drug testing	Contractor
H02	201802	09902920	Purchase Invoices USD	Employee drug testing	Contractor
H02	201802	09902920	Purchase Invoices USD	Employee drug testing	Contractor
X02	201802	09902800	Purchase Invoices USD	Design studio services: Design/Layout	Voucher
Y54	201804	09900014	Purchase Invoices USD	28,784 Shareholder Positions for the Annual Meeting	Voucher
Y54	201804	09900015	Purchase Invoices USD	Advisory/IR Insight/Webhosting	Voucher
Y54	201811	09900015	Purchase Invoices USD	Advisory/IR Insight/Webhosting	Voucher
Y54	201807	09900015	Purchase Invoices USD	Advisory/IR Insight/Webhosting	Voucher
Y54	201806	09900014	Purchase Invoices USD	Monthly account service fee	Voucher
Y54	201804	09900014	Purchase Invoices USD	Proxy processing and mailing	Voucher
Y54	201805	09900014	Purchase Invoices USD	Monthly account service fee	Voucher

Y54	201811	09900014	Purchase Invoices USD	Monthly account service fee	Voucher
Y54	201810	09900014	Purchase Invoices USD	Monthly account service fee	Voucher
Y54	201803	09900014	Purchase Invoices USD	Monthly account service fee	Voucher
Y54	201802	09900014	Purchase Invoices USD	Monthly account service fee	Voucher
Y54	201812	09900014	Purchase Invoices USD	Monthly account service fee	Voucher
Y54	201807	09900015	Purchase Invoices USD	Webhosting	Voucher
Y54	201810	09900014	Purchase Invoices USD	Monthly account service fee	Voucher
Y54	201806	09900014	Purchase Invoices USD	Monthly account service fee	Voucher
Y54	201805	09900015	Purchase Invoices USD	Products and services/Exchange products	Voucher
Y54	201808	09900015	Purchase Invoices USD	Products and services/Exchange products	Voucher
Y54	201810	09900015	Purchase Invoices USD	Products and services/Exchange products	Voucher
Y54	201805	09900014	Purchase Invoices USD	Proxy and Shareholder Services	Voucher
Y54	201805	09900014	Purchase Invoices USD	Annual meeting proxy services	Voucher
Y54	201804	09900014	Purchase Invoices USD	Proxy and Shareholder Services	Voucher
Y54	201810	09900015	Purchase Invoices USD	Proxy and Shareholder Services	Voucher
Y54	201805	09900014	Purchase Invoices USD	Proxy and Shareholder Services	Voucher
Y54	201810	09900014	Purchase Invoices USD	Proxy and Shareholder Services	Voucher
Y54	201807	09900015	Purchase Invoices USD	Proxy and Shareholder Services	Voucher
Y54	201812	09900014	Purchase Invoices USD	Proxy and Shareholder Services	Voucher
Y54	201812	09900015	Purchase Invoices USD	Proxy and Shareholder Services	Voucher
Y54	201805	09900014	Purchase Invoices USD	Proxy and Shareholder Services	Voucher
Y54	201807	09900014	Purchase Invoices USD	Proxy and Shareholder Services	Voucher
Y54	201805	09900015	Purchase Invoices USD	35000-CTA Network A-DVCS	Voucher
Y54	201808	09900015	Purchase Invoices USD	35000-CTA Network A-DVCS	Voucher
Y54	201807	09900015	Purchase Invoices USD	35000-CTA Network A-DVCS	Voucher
Y54	201812	09900015	Purchase Invoices USD	35000-CTA Network A-DVCS	Voucher
Y54	201810	09900015	Purchase Invoices USD	35000-CTA Network A-DVCS	Voucher
Y54	201811	09900015	Purchase Invoices USD	35000-CTA Network A-DVCS	Voucher
Y54	201809	09900015	Purchase Invoices USD	35000-CTA Network A-DVCS	Voucher
Y54	201804	09900015	Purchase Invoices USD	35000-CTA Network A-DVCS	Voucher
Y54	201805	09900014	Purchase Invoices USD	Annual meeting proxy services	Voucher
Y54	201809	09900015	Purchase Invoices USD	Proxy and Shareholder Services	Voucher
F54	201805	09903370	Purchase Invoices USD	Products and services/Exchange products	Voucher
F54	201810	09903370	Purchase Invoices USD	Products and services/Exchange products	Voucher
F54	201808	09903370	Purchase Invoices USD	Products and services/Exchange products	Voucher
R54	201808	09903410	Purchase Invoices USD	Products and services/Exchange products	Voucher
R54	201805	09903410	Purchase Invoices USD	Products and services/Exchange products	Voucher
R54	201810	09903410	Purchase Invoices USD	Products and services/Exchange products	Voucher
Z08	201808	09902811	Purchase Invoices USD	Meter enclosure/conduit order	Voucher
Z88	201810	09900311	Usage Cost USD	Company aircraft use based on minutes used	Transportation
Z88	201807	06800545	Usage Cost USD	Company aircraft use based on minutes used	Transportation
Z88	201809	06800545	Usage Cost USD	Company aircraft use based on minutes used	Transportation
Z88	201806	09903691	Usage Cost USD	Company aircraft use based on minutes used	Transportation
Z88	201806	06800545	Usage Cost USD	Company aircraft use based on minutes used	Transportation
Z88	201805	09900311	Usage Cost USD	Company aircraft use based on minutes used	Transportation
Z88	201811	09902800	Usage Cost USD	Company aircraft use based on minutes used	Transportation
Z88	201806	09900162	Usage Cost USD	Company aircraft use based on minutes used	Transportation
Z88	201812	09900162	Usage Cost USD	Company aircraft use based on minutes used	Transportation
Z88	201808	09900162	Usage Cost USD	Company aircraft use based on minutes used	Transportation
Z88	201807	09903691	Usage Cost USD	Company aircraft use based on minutes used	Transportation
Z88	201808	09902800	Usage Cost USD	Company aircraft use based on minutes used	Transportation
Z88	201804	09905730	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201810	09905730	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201811	09903691	Usage Cost USD	Company aircraft use based on minutes used	Transportation
Z88	201809	09903691	Usage Cost USD	Company aircraft use based on minutes used	Transportation
Z88	201810	09905690	Usage Cost USD	Company aircraft use based on minutes used	Transportation
Z87	201802	09900540	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201802	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201811	09905730	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201801	09905730	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201808	09905730	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201803	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201812	09905730	Usage Cost USD	Mileage based company vehicle use	Transportation

Z88	201807	09905730	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201811	06800545	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201812	09900540	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201801	09900540	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201801	06800545	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201810	09900540	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201809	09905730	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201807	06800545	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201806	09900540	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201811	09900540	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201805	09905730	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201809	09900540	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201803	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201808	09900540	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201802	06800545	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201807	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201802	09905730	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201809	06800545	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201805	09900540	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201805	09900311	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201806	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201805	06800545	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201804	06800545	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201807	06805173	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201807	09900540	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201812	06800545	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201806	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201804	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201808	06800545	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201812	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201803	06800545	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201804	09900540	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201810	06800545	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201804	09900311	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201811	09903691	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201812	09903691	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201802	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
Z88	201808	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
S51	201802	06800301	Burden Cost USD	Company store and materials loadings	Overhead
Z88	201808	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201810	09903691	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201802	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201808	09903691	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201803	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
Z88	201803	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201804	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201806	06800545	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201801	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201810	09905843	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201807	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
Z87	201806	06805173	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201805	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201805	09905690	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201804	09900311	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201805	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201812	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
S51	201806	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
Z87	201801	09900160	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201808	06800301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201801	06800301	Burden Cost USD	Company store and materials loadings	Overhead
Z88	201806	09902811	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201802	09905690	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201802	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation

Z88	201801	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201806	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201809	09903691	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201810	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201811	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201803	09900311	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201805	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
Z88	201811	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201810	09900311	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201811	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
S51	201805	06800301	Burden Cost USD	Company store and materials loadings	Overhead
Z88	201804	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201809	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
S51	201806	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
S51	201811	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
Z87	201802	06805173	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201808	09902811	Usage Cost USD	Mileage based company vehicle use	Transportation
S51	201808	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
Z87	201808	09900311	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201812	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201807	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201802	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
Z88	201810	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201812	09900520	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201811	09900020	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201802	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201807	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
S51	201801	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
Z87	201806	09905544	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201807	06800301	Burden Cost USD	Company store and materials loadings	Overhead
S51	201803	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
Z88	201809	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201806	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201810	09905647	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201805	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
Z87	201807	09903691	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201803	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201801	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201811	09902811	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201805	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201806	06805169	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201810	09905690	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201811	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201809	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
S51	201812	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
S51	201802	06800301	Burden Cost USD	Company store and materials loadings	Overhead
Z88	201802	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201811	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201806	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
S51	201812	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
Z88	201810	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201811	06805173	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201808	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201811	06805169	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201805	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201804	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
Z88	201811	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201811	09905690	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201809	06805173	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201812	06805169	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201803	09905690	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201806	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201801	09905690	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead

Z88	201807	09905969	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201812	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
S51	201804	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
Z87	201808	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201810	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
Z87	201812	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201807	09902811	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201805	09900540	Burden Cost USD	Company store and materials loadings	Overhead
Z87	201812	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201807	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201802	09905647	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201805	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201804	06800301	Burden Cost USD	Company store and materials loadings	Overhead
S51	201801	09902811	Burden Cost USD	Company store and materials loadings	Overhead
Z87	201808	09900020	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201804	09905690	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201806	06800301	Burden Cost USD	Company store and materials loadings	Overhead
Z88	201811	09900301	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201811	09902811	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201803	06805156	Burden Cost USD	Company store and materials loadings	Overhead
Z88	201810	09905969	Usage Cost USD	Mileage based company vehicle use	Transportation
S51	201802	09900540	Burden Cost USD	Company store and materials loadings	Overhead
Z87	201803	09900310	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201804	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201807	09902811	Burden Cost USD	Company store and materials loadings	Overhead
Z87	201810	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201806	09902811	Burden Cost USD	Company store and materials loadings	Overhead
Z87	201810	09902811	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201808	06805156	Burden Cost USD	Company store and materials loadings	Overhead
S51	201807	09900540	Burden Cost USD	Company store and materials loadings	Overhead
S51	201804	09902811	Burden Cost USD	Company store and materials loadings	Overhead
S51	201804	09900311	Burden Cost USD	Small tools expense based on usage	Overhead
Z87	201810	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201804	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201810	09902811	Burden Cost USD	Company store and materials loadings	Overhead
S51	201812	09900540	Burden Cost USD	Company store and materials loadings	Overhead
Z87	201803	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201804	09905647	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201806	09905647	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201810	09900520	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201808	09905480	Burden Cost USD	Small tools expense based on usage	Overhead
Z87	201807	09905690	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201810	09900540	Burden Cost USD	Company store and materials loadings	Overhead
S51	201802	09902811	Burden Cost USD	Company store and materials loadings	Overhead
S51	201804	09900540	Burden Cost USD	Company store and materials loadings	Overhead
Z87	201808	09900520	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201809	09900540	Burden Cost USD	Company store and materials loadings	Overhead
S51	201810	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
S51	201803	09900540	Burden Cost USD	Company store and materials loadings	Overhead
S51	201801	09900540	Burden Cost USD	Company store and materials loadings	Overhead
Z87	201811	09900520	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201812	09905690	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201804	06805156	Burden Cost USD	Company store and materials loadings	Overhead
S51	201809	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
Z87	201809	09900520	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201801	09902811	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201811	09900540	Burden Cost USD	Company store and materials loadings	Overhead
Z87	201812	09900540	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201804	09902811	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z88	201803	09900330	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201806	09902811	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201812	09905969	Burden Cost USD	Company store and materials loadings	Overhead
Z87	201807	09900520	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead

S51	201811	09902811	Burden Cost USD	Company store and materials loadings	Overhead
S51	201803	09902811	Burden Cost USD	Company store and materials loadings	Overhead
Z87	201809	09902811	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201809	09905690	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201806	09900540	Burden Cost USD	Company store and materials loadings	Overhead
Z87	201801	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201803	09902811	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201808	09905480	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201809	06800301	Burden Cost USD	Company store and materials loadings	Overhead
S51	201808	09902811	Burden Cost USD	Company store and materials loadings	Overhead
Z88	201801	09905733	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201802	09905733	Usage Cost USD	Mileage based company vehicle use	Transportation
Z87	201807	09905969	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201809	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201805	09902811	Burden Cost USD	Company store and materials loadings	Overhead
S51	201811	09906039	Burden Cost USD	Company store and materials loadings	Overhead
S51	201809	09900540	Burden Cost USD	Company store and materials loadings	Overhead
Z88	201812	09900162	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201808	09905733	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201809	09905733	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201805	09905690	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201810	09900330	Usage Cost USD	Mileage based company vehicle use	Transportation
S51	201808	09900540	Burden Cost USD	Company store and materials loadings	Overhead
S51	201806	09902811	Burden Cost USD	Company store and materials loadings	Overhead
S51	201801	06800301	Burden Cost USD	Company store and materials loadings	Overhead
Z88	201805	09905733	Usage Cost USD	Mileage based company vehicle use	Transportation
S51	201804	09905690	Burden Cost USD	Company store and materials loadings	Overhead
S51	201806	09900330	Burden Cost USD	Company store and materials loadings	Overhead
S51	201812	09902811	Burden Cost USD	Company store and materials loadings	Overhead
Z87	201806	09900540	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201812	09900520	Burden Cost USD	Company store and materials loadings	Overhead
S51	201801	09900330	Burden Cost USD	Company store and materials loadings	Overhead
S51	201802	09905480	Burden Cost USD	Small tools expense based on usage	Overhead
S51	201809	09902811	Burden Cost USD	Company store and materials loadings	Overhead
S51	201802	06805156	Burden Cost USD	Company store and materials loadings	Overhead
S51	201810	09902811	Burden Cost USD	Company store and materials loadings	Overhead
Z87	201802	09905480	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201803	09905480	Burden Cost USD	Small tools expense based on usage	Overhead
Z88	201802	09900162	Usage Cost USD	Mileage based company vehicle use	Transportation
Z88	201804	09900162	Usage Cost USD	Mileage based company vehicle use	Transportation
S51	201806	09905480	Burden Cost USD	Small tools expense based on usage	Overhead
S51	201808	09900330	Burden Cost USD	Company store and materials loadings	Overhead
S51	201804	09905480	Burden Cost USD	Small tools expense based on usage	Overhead
S51	201804	09902811	Burden Cost USD	Company store and materials loadings	Overhead
S51	201805	09905480	Burden Cost USD	Small tools expense based on usage	Overhead
S51	201809	06800301	Burden Cost USD	Company store and materials loadings	Overhead
Z87	201803	09905480	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201806	09900330	Burden Cost USD	Company store and materials loadings	Overhead
Z87	201806	09905480	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201801	09900330	Burden Cost USD	Company store and materials loadings	Overhead
Z87	201804	09905480	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201805	09905480	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201801	09902811	Burden Cost USD	Company store and materials loadings	Overhead
S51	201809	09905690	Burden Cost USD	Company store and materials loadings	Overhead
S51	201808	09900330	Burden Cost USD	Company store and materials loadings	Overhead
Z87	201808	09905690	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201809	09905480	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201805	09902811	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201802	09902811	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201801	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
S51	201809	09905480	Burden Cost USD	Small tools expense based on usage	Overhead
Z87	201808	09902811	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201804	09900310	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead



S51	201801	06800301	Burden Cost USD	Small tools expense based on usage	Overhead
Z87	201809	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201809	09900020	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201808	09900301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201811	09900311	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201807	06805169	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201809	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
Z87	201807	09905544	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201809	09900311	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201812	09900020	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201803	09900540	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201811	09905647	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
S51	201808	09900301	Burden Cost USD	Small tools expense based on usage	Overhead
Z87	201806	09905690	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201802	09900160	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201809	06800301	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201806	09900311	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201811	09905843	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
Z87	201808	06805173	Burden Cost USD	Non-Service employee pension/benefits expense	Overhead
J29	201811	09905107	Purchase Invoices USD	Verizon Monthly Charges Oct 24 - Nov 23	Centralized As
J29	201810	09905107	Purchase Invoices USD	Verizon Monthly Charges Aug 24 - Sep 23	Centralized As
J29	201809	09905107	Purchase Invoices USD	Verizon Monthly Charges Jul 24 - Aug 23	Centralized As
J29	201810	09905107	Purchase Invoices USD	Verizon Monthly Charges Jul 24 - Aug 23	Centralized As
J29	201811	09905107	Purchase Invoices USD	Verizon Monthly Charges Sep 24 - Oct 23	Centralized As
J29	201812	09905107	Purchase Invoices USD	Verizon Monthly Charges Nov 24 - Dec 23	Centralized As
J29	201805	09905107	Purchase Invoices USD	Verizon Monthly Charges Mar 24 - Apr 23	Centralized As
J29	201806	09905107	Purchase Invoices USD	Verizon Monthly Charges Apr 24 - May 23	Centralized As
J29	201805	09905107	Purchase Invoices USD	Verizon Monthly Charges Feb 24 - Mar 23	Centralized As
J29	201803	09905107	Purchase Invoices USD	Verizon Monthly Charges Jan 24 - Feb 23	Centralized As
J29	201811	09905107	Purchase Invoices USD	AT&T Monthly Charges 9/3/18 - 10/2/18	Centralized As
R29	201810	09905107	Purchase Invoices USD	AT&T Monthly Charges 9/3/18 - 10/2/18	Centralized As
J29	201802	09905107	Purchase Invoices USD	AT&T Monthly Charges 11/3/17 - 12/02/17	Centralized As
J29	201812	09905107	Purchase Invoices USD	AT&T Monthly Charges 11/3/18 - 12/02/18	Centralized As
J29	201809	09905107	Purchase Invoices USD	AT&T Monthly Charges 8/3/18 - 9/2/18	Centralized As
J29	201811	09905107	Purchase Invoices USD	AT&T Monthly Charges 10/3/18 - 11/2/18	Centralized As
J29	201803	09905107	Purchase Invoices USD	AT&T Monthly Charges 2/3/18 - 3/2/18	Centralized As
J29	201804	09905107	Purchase Invoices USD	AT&T Monthly Charges 3/3/18 - 4/2/18	Centralized As
R29	201810	09905107	Purchase Invoices USD	Verizon Monthly Charges Aug 24 - Sep 23	Centralized As
R29	201811	09905107	Purchase Invoices USD	Verizon Monthly Charges Sep 24 - Oct 23	Centralized As
R29	201805	09905107	Purchase Invoices USD	Verizon Monthly Charges Mar 24 - Apr 23	Centralized As
R29	201804	09905107	Purchase Invoices USD	XO Communications Charges 4/1/18 - 4/30/18	Centralized As
R29	201806	09905107	Purchase Invoices USD	Verizon Monthly Charges Apr 24 - May 23	Centralized As
J29	201805	09905107	Purchase Invoices USD	AT&T Monthly Charges 4/3/18 - 5/2/18	Centralized As
R29	201805	09905107	Purchase Invoices USD	Verizon Monthly Charges Feb 24 - Mar 23	Centralized As
R29	201811	09905107	Purchase Invoices USD	Verizon Monthly Charges Oct 24 - Nov 23	Centralized As
R29	201812	09905107	Purchase Invoices USD	Verizon Monthly Charges Nov 24 - Dec 23	Centralized As
R29	201803	09905107	Purchase Invoices USD	Verizon Monthly Charges Jan 24 - Feb 23	Centralized As
R29	201812	09905107	Purchase Invoices USD	Roadpost Monthly Charges 12/27/18 - 1/6/19	Centralized As
R29	201809	09905107	Purchase Invoices USD	Verizon Monthly Charges Jul 24 - Aug 23	Centralized As
R29	201802	09905107	Purchase Invoices USD	XO Communications Charges 2/1/18 - 2/28/18	Centralized As
R29	201804	09905107	Purchase Invoices USD	XO Communications 4/1/18 - 4/30/18	Centralized As
R29	201803	09905107	Purchase Invoices USD	XO Communications Charges 3/1/18 - 3/31/18	Centralized As
R29	201802	09905107	Purchase Invoices USD	XO Communications Charges 2/1/18 - 2/28/18	Centralized As
R29	201811	09905107	Purchase Invoices USD	XO Communications 1/1/18 - 11/30/18	Centralized As
R29	201812	09905107	Purchase Invoices USD	XO Communications 12/1/18 - 12/31/18	Centralized As
R29	201809	09905107	Purchase Invoices USD	XO Communications 9/1/18 - 9/30/18	Centralized As
R29	201811	09905107	Purchase Invoices USD	XO Communications 11/1/18 - 11/30/18	Centralized As
R29	201806	09905107	Purchase Invoices USD	XO Communications 6/1/18 - 6/30/18	Centralized As
R29	201810	09905107	Purchase Invoices USD	AT&T Monthly Charges 9/3/18 - 10/2/18	Centralized As
R29	201802	09905107	Purchase Invoices USD	AT&T Monthly Charges 11/8/17 - 12/2/17	Centralized As
R29	201811	09905107	Purchase Invoices USD	AT&t Monthly Charges 10/3/18 - 11/2/18	Centralized As
R29	201804	09905107	Purchase Invoices USD	AT&T Monthly Charges 3/3/18 - 4/2/18	Centralized As
R29	201803	09905107	Purchase Invoices USD	AT&T Monthly Charges 2/3/18 - 3/2/18	Centralized As

R29	201809	09905107	Purchase Invoices USD	AT&T Monthly Charges 8/3/18 - 9/2/18	Centralized As
J29	201802	09905107	Purchase Invoices USD	AT&T Monthly Charges 1/3/18 - 2/2/18	Centralized As
R29	201811	09905107	Purchase Invoices USD	XO Communications Monthly Charges 11/1/18 - 11/30/18	Centralized As
R29	201805	09905107	Purchase Invoices USD	AT&T Monthly Charges 4/3/18 - 5/2/18	Centralized As
R29	201805	09905107	Purchase Invoices USD	Verizon Monthly Charges 3/24 - 4/23	Centralized As
R29	201812	09905107	Purchase Invoices USD	AT&T Monthly Charges 11/3/18 - 12/2/18	Centralized As
R29	201803	09905107	Purchase Invoices USD	Verizon Monthly Charges 1/24 - 2/23	Centralized As
R29	201804	09905107	Purchase Invoices USD	XO Communications Monthly Charges 4/1/18 - 4/30/18	Centralized As
R29	201810	09905107	Purchase Invoices USD	XO Communications Monthly Charges 10/1/18 - 10/31/18	Centralized As
R29	201806	09905107	Purchase Invoices USD	XO Communications Monthly Charges 6/1/18 - 6/30/18	Centralized As
R29	201809	09905107	Purchase Invoices USD	XO Communications Monthly Charges 9/1/18 - 9/30/18	Centralized As
R29	201805	09905107	Purchase Invoices USD	XO Communications Monthly Charges 5/1/18 - 5/31/18	Centralized As
R29	201805	09905107	Purchase Invoices USD	Roadpost Monthly Charges 5/7/18 - 6/6/18	Centralized As
R29	201803	09905107	Purchase Invoices USD	Roadpost Monthly Charges Invoice Date 2/7/2018	Centralized As
R29	201811	09905107	Purchase Invoices USD	Roadpost Monthly Charges 11/7/18 - 12/6/18	Centralized As
R29	201809	09905107	Purchase Invoices USD	Roadpost Monthly Charges 9/7/18 - 10/6/18	Centralized As
R29	201812	09905107	Purchase Invoices USD	Roadpost Monthly Charges 12/10/18 - 1/6/19	Centralized As
R29	201810	09905107	Purchase Invoices USD	Roadpost Monthly Charges 10/7/18 - 11/6/18	Centralized As
R29	201809	09905107	Purchase Invoices USD	Verizon Monthly Charges Jul 24 - Aug 23	Centralized As
R29	201805	09905107	Purchase Invoices USD	Verizon Monthly Charges Feb 24 - Mar 23	Centralized As
R29	201802	09905107	Purchase Invoices USD	Telecommunications	Centralized As
R29	201803	09905107	Purchase Invoices USD	XO Communications Monthly Charges 2/8/18 - 3/10/18	Centralized As
R29	201802	09905107	Purchase Invoices USD	XO Communications Monthly Charges 2/1/18 - 2/28/18	Centralized As
R29	201811	09905107	Purchase Invoices USD	Verizon Monthly Charges Sep 24 - Oct 23	Centralized As
R29	201805	09905508	Purchase Invoices USD	Plantronics Part	Centralized As
R29	201804	09905508	Purchase Invoices USD	Plantronics Part	Centralized As
R29	201810	09905107	Purchase Invoices USD	XO Communications 10/1/18 - 10/31/18	Centralized As
R29	201809	09905107	Purchase Invoices USD	XO Communications 9/1/18 - 9/30/18	Centralized As
R29	201803	09905107	Purchase Invoices USD	Roadpost Monthly Charges 3/7/18 - 4/6/18	Centralized As
R29	201806	09905107	Purchase Invoices USD	XO Communications 6/1/18 - 6/30/18	Centralized As
R29	201810	09905107	Purchase Invoices USD	Verizon Monthly Charges Aug 24 - Sep 23	Centralized As
R29	201812	09905107	Purchase Invoices USD	Verizon Monthly Charges Nov 24 - Dec 23	Centralized As
R29	201811	09905107	Purchase Invoices USD	Verizon Monthly Charges Oct 24 - Nov 23	Centralized As
R29	201804	09905508	Purchase Invoices USD	Plantronics Part	Centralized As
R29	201806	09905107	Purchase Invoices USD	Verizon Monthly Charges Apr 24 - May 23	Centralized As
R29	201806	09905107	Purchase Invoices USD	Roadpost Monthly Charges 6/7/18 - 7/6/18	Centralized As
R29	201805	09905107	Purchase Invoices USD	Roadpost Monthly Charges 4/7/18 - 5/6/18	Centralized As
R29	201803	09905508	Purchase Invoices USD	Plantronics Parts - headset, cable, spare battery	Centralized As
R29	201804	09905107	Purchase Invoices USD	Service from 4/1/18 - 4/30/18	Centralized As
J29	201803	09905107	Purchase Invoices USD	Verizon Monthly Charges Jan 24 - Feb 23	Centralized As
R29	201805	09905508	Purchase Invoices USD	Apple Lightning Digital AV Adaptor	Centralized As
R29	201805	09905508	Purchase Invoices USD	Plantronics Part	Centralized As
R29	201804	09905508	Purchase Invoices USD	Plantronics Wireless Headset	Centralized As
R29	201804	09905508	Purchase Invoices USD	Plantronics Wireless Headset	Centralized As
R29	201805	09905107	Purchase Invoices USD	Service from 5/1/18 - 5/31/18	Centralized As
R29	201803	09905107	Purchase Invoices USD	Service from 3/1/18 - 3/31/18	Centralized As
R29	201806	09905107	Purchase Invoices USD	Service from 6/1/18 - 6/30/18	Centralized As
R29	201811	09905107	Purchase Invoices USD	Service from 11/1/18 - 11/30/18	Centralized As
R29	201810	09905107	Purchase Invoices USD	Service from 10/1/18 - 10/31/18	Centralized As
R29	201812	09905107	Purchase Invoices USD	Service from 1/1/19 - 1/31/19	Centralized As
R29	201809	09905107	Purchase Invoices USD	Service from 9/1/18 - 9/30/18	Centralized As
R29	201805	09905107	Purchase Invoices USD	Roadpost Monthly Charges 5/7/18 - 6/6/18	Centralized As
R29	201805	09905107	Purchase Invoices USD	Roadpost Monthly Charges 4/7/18 - 5/6/18	Centralized As
R29	201806	09905107	Purchase Invoices USD	Roadpost Monthly Charges 6/7/18 - 7/6/18	Centralized As
R29	201812	09905508	Purchase Invoices USD	Parts, Hardware, and Supplies	Centralized As
R29	201811	09905508	Purchase Invoices USD	Parts, Hardware, and Supplies	Centralized As
R29	201810	09905508	Purchase Invoices USD	Parts, Hardware, and Supplies	Centralized As
R29	201804	09905107	Purchase Invoices USD	XO Communications Monthly Charges 4/1/18 - 4/30/18	Centralized As
R29	201812	09905107	Purchase Invoices USD	Roadpost Monthly Charges 12/10/18 - 1/6/19	Centralized As
R29	201809	09905107	Purchase Invoices USD	Roadpost Monthly Charges 9/7/18 - 10/6/18	Centralized As
R29	201810	09905107	Purchase Invoices USD	Roadpost Monthly Charges 10/7/18 - 11/6/18	Centralized As
R29	201811	09905107	Purchase Invoices USD	Roadpost Monthly Charges 11/7/18 - 12/6/18	Centralized As
R29	201802	09905508	Purchase Invoices USD	Telecommunications	Centralized As

R29	201807	09905508	Purchase Invoices USD	Revolabs Mic	Centralized As
E29	201802	09905730	Purchase Invoices USD	Parts, Hardware, and Supplies	Centralized As
R29	201803	09905107	Purchase Invoices USD	AT&T Monthly Charges 2/3/18 - 3/2/18	Centralized As
R29	201802	09905107	Purchase Invoices USD	AT&T Monthly Charges 11/3/17 - 12/2/17	Centralized As
R29	201803	09905508	Purchase Invoices USD	Cable and Headset	Centralized As
R29	201812	09905107	Purchase Invoices USD	Service from 12/1/18 - 1/31/18	Centralized As
R29	201804	09905107	Purchase Invoices USD	XO Communications Monthly Charges 3/1/18 - 3/31/18	Centralized As
R29	201810	09905508	Purchase Invoices USD	Headset	Centralized As
R29	201803	09905508	Purchase Invoices USD	Splitter Cable	Centralized As
E29	201809	09905730	Purchase Invoices USD	HDMI Cable	Centralized As
J29	201808	09905509	Purchase Invoices USD	Modem, Modem Card, Fan Assy	Centralized As
M09	201805	09905513	Purchase Invoices USD	Adjustable Mounting Support, Duct Mounting Rail, Duct Panel, Duct Frame Extension	Centralized As
M29	201806	09905513	Purchase Invoices USD	Adjustable Mounting Support, Duct Mounting Rail, Duct Panel, Duct Frame Extension	Centralized As
R29	201805	09905508	Purchase Invoices USD	Service from 5/1/18 - 5/31/18	Centralized As
R29	201808	09905508	Purchase Invoices USD	Revolabs Mic	Centralized As
R29	201807	09905508	Purchase Invoices USD	Blynclight Mini	Centralized As
R29	201802	09905107	Purchase Invoices USD	XO Communications Monthly Charges 2/1/18 - 2/28/18	Centralized As
J29	201802	09905107	Purchase Invoices USD	AT&T Monthly Charges 1/3/18 - 2/2/18	Centralized As
R29	201811	09905107	Purchase Invoices USD	XO Communications Monthly Charges 11/1/18 - 11/30/18	Centralized As
R29	201812	09905107	Purchase Invoices USD	XO Communications Monthly Charges 12/1/18 - 12/31/18	Centralized As
R29	201803	09905508	Purchase Invoices USD	Service From 3/1/18 - 3/31/18	Centralized As
R29	201809	09905107	Purchase Invoices USD	XO Communications Monthly Charges 9/1/18 - 9/30/18	Centralized As
J29	201807	09905509	Purchase Invoices USD	Fiber Laser Diode for Power over Fiber Transmitter Unit	Centralized As
J29	201806	09905509	Purchase Invoices USD	48v/50 amp P.S. ModP4850TC Twinpack Plus	Centralized As
R29	201807	09905508	Purchase Invoices USD	Plantronics Voyager Legend	Centralized As
R29	201810	09905107	Purchase Invoices USD	AT&T Monthly Charges 9/3/18 - 10/2/18	Centralized As
R29	201811	09905107	Purchase Invoices USD	AT&T Monthly Charges 10/3/18 - 11/2/18	Centralized As
R29	201812	09905107	Purchase Invoices USD	AT&T Monthly Charges 11/3/18 - 12/2/18	Centralized As
R29	201804	09905107	Purchase Invoices USD	AT&T Monthly Charges 3/3/18 - 4/2/18	Centralized As
R29	201809	09905107	Purchase Invoices USD	AT&T Monthly Charges 8/3/18 - 9/2/18	Centralized As
R29	201804	09905508	Purchase Invoices USD	Service From 4/1/18 - 4/30/18	Centralized As
R29	201812	09905508	Purchase Invoices USD	Service From 12/1/18 - 12/31/18	Centralized As
R29	201806	09905508	Purchase Invoices USD	Service From 6/1/18 - 6/30/18	Centralized As
R29	201810	09905508	Purchase Invoices USD	Service from 10/1/18 - 10/31/18	Centralized As
R29	201804	09905508	Purchase Invoices USD	Spare Ear Tip Kit	Centralized As
R29	201811	09905508	Purchase Invoices USD	Service from 11/1/18 - 11/30/18	Centralized As
R29	201812	09905508	Purchase Invoices USD	Service from 1/1/19 - 1/31/19	Centralized As
R29	201809	09905508	Purchase Invoices USD	Service from 9/1/18 - 9/30/18	Centralized As
R29	201805	09905107	Purchase Invoices USD	AT&T Monthly Charges 4/3/19 - 5/2/18	Centralized As
R29	201802	09905508	Purchase Invoices USD	Panduit Corp, Latch Duct Elect Ivy 8ft	Centralized As
R29	201804	09905107	Purchase Invoices USD	XO Communications 3/1/18 - 3/31/18	Centralized As
J29	201808	09905509	Purchase Invoices USD	Repair/Rework Charges	Centralized As
R29	201810	09905508	Purchase Invoices USD	Blynclight Mini	Centralized As
J29	201805	09905509	Purchase Invoices USD	24V 7.2AH Replacement Batteries Set of 2	Centralized As
E29	201808	09905730	Purchase Invoices USD	HDMI Adapter	Centralized As
R29	201802	09905508	Purchase Invoices USD	Logitech Type keyboard and folio case	Centralized As
J29	201807	09905107	Purchase Invoices USD	Service through 8/2/2018 5 Static IP Addresses (monthly)	Centralized As
M29	201805	09905513	Purchase Invoices USD	Adjustable Mounting Support, Duct Mounting Rail, Duct Panel, Duct Frame Extension	Centralized As
R29	201804	09905508	Purchase Invoices USD	Spare Ear Tip Kit	Centralized As
R29	201803	09905107	Purchase Invoices USD	Charges for Services	Centralized As
R29	201806	09905107	Purchase Invoices USD	XO Communications Monthly Charges 6/1/18 - 6/30/18	Centralized As
M09	201806	09905513	Purchase Invoices USD	Adjustable Mounting Support, Duct Mounting Rail, Duct Panel, Duct Frame Extension	Centralized As
R29	201805	09905508	Purchase Invoices USD	Savi W420-M MS	Centralized As
R29	201811	09905107	Purchase Invoices USD	AT&T Monthly Charges 9/3/18 - 10/2/18	Centralized As
J29	201810	09905107	Purchase Invoices USD	Verizon Monthly Charges Jul 24 - Aug 23	Centralized As
Y01	201802	09900020	Purchase Invoices USD	Board of Directors travel expenses	Employee Exp
Y01	201802	09900020	Purchase Invoices USD	Board of Directors travel expenses	Employee Exp
Y01	201802	09900020	Purchase Invoices USD	Board of Directors travel expenses	Employee Exp
Y01	201802	09900020	Purchase Invoices USD	Board of Directors travel expenses	Employee Exp
Y01	201802	09900020	Purchase Invoices USD	Board of Directors travel expenses	Employee Exp
S52	201802	09900162	Purchase Invoices USD	Employee travel expense	Vehicle
V08	201804	09905969	Purchase Invoices USD	Employee travel expense	Vehicle
J53	201805	09905690	Purchase Invoices USD	Employee travel expense	Vehicle

X02	201803	09902800	Purchase Invoices USD	Danielle Stoddard travel expenses	Employee Exp
I08	201807	09905085	Purchase Invoices USD	Nicola Hostetler travel expenses	Employee Exp
Y01	201802	09900020	Purchase Invoices USD	Board of Directors travel expenses	Employee Exp
Y01	201802	09900020	Purchase Invoices USD	Board of Directors travel expenses	Employee Exp
M54	201805	09906039	Purchase Invoices USD	Board of Directors meeting meals	Employee Exp
Y01	201802	09900020	Purchase Invoices USD	Board of Directors travel expenses	Employee Exp
Y01	201802	09900020	Purchase Invoices USD	Board of Directors travel expenses	Employee Exp
S54	201804	09900330	Purchase Invoices USD	Company vehicle fuel costs	Vehicle
V08	201809	09900170	Purchase Invoices USD	Private road access crossing permit	Voucher
V08	201804	09900170	Purchase Invoices USD	Existing poles use permit	Voucher
E14	201810	09900510	Purchase Invoices USD	Spokesman review subscription	Voucher
K02	201806	09902800	Purchase Invoices USD	Employers guide to the fair labor standards act	Voucher
K02	201805	09902800	Purchase Invoices USD	Washington employment law letter	Voucher
P01	201805	09902800	Purchase Invoices USD	May general legal services	Contractor
R56	201807	09903410	Purchase Invoices USD	Bob Brandkamp car rental	Voucher
A81	201804	06800161	Purchase Invoices USD	Employee travel expense/car rental	Employee Exp
J54	201805	09903420	Purchase Invoices USD	Employee travel expense/car rental	Employee Exp
U01	201802	09902811	Purchase Invoices USD	Employee travel expense/car rental	Employee Exp
U01	201809	09902811	Purchase Invoices USD	Employee travel expense/car rental	Employee Exp
U01	201811	09903691	Purchase Invoices USD	Employee travel expense/car rental	Employee Exp
U01	201812	09900172	Purchase Invoices USD	Employee travel expense/car rental	Employee Exp
U01	201810	09902811	Purchase Invoices USD	Employee travel expense/car rental	Employee Exp
U01	201811	09902811	Purchase Invoices USD	Employee travel expense/car rental	Employee Exp
U01	201805	09902811	Purchase Invoices USD	Employee travel expense/car rental	Employee Exp
U01	201803	09902811	Purchase Invoices USD	Employee travel expense/car rental	Employee Exp
U01	201809	09903691	Purchase Invoices USD	Employee travel expense/car rental	Employee Exp
U01	201806	09902811	Purchase Invoices USD	Employee travel expense/car rental	Employee Exp
E51	201811	09902811	Purchase Invoices USD	Employee travel expense/car rental	Employee Exp
R54	201810	09903410	Purchase Invoices USD	Employee travel expense/car rental	Employee Exp
U01	201802	09902811	Purchase Invoices USD	Employee travel expense/car rental	Employee Exp
V50	201805	06805156	Purchase Invoices USD	Employee business meals	Employee Exp
K08	201812	09900162	Purchase Invoices USD	Employee business meals	Employee Exp
G54	201812	09900162	Purchase Invoices USD	Employee business meals	Employee Exp
C08	201812	09900162	Purchase Invoices USD	Employee business meals	Employee Exp
G54	201812	09900162	Purchase Invoices USD	Employee business meals	Employee Exp
B08	201812	09905690	Purchase Invoices USD	Employee business meals	Employee Exp
B08	201809	09905690	Purchase Invoices USD	Employee business meals	Employee Exp
B08	201807	09905690	Purchase Invoices USD	Employee business meals	Employee Exp
G54	201808	09900162	Purchase Invoices USD	Employee business meals	Employee Exp
G54	201808	09900162	Purchase Invoices USD	Employee business meals	Employee Exp
G54	201808	09900162	Purchase Invoices USD	Employee business meals	Employee Exp
G54	201808	09900162	Purchase Invoices USD	Employee business meals	Employee Exp
G54	201808	09900162	Purchase Invoices USD	Employee business meals	Employee Exp
B08	201803	09905690	Purchase Invoices USD	Employee business meals	Employee Exp
G54	201812	09900162	Purchase Invoices USD	Employee business meals	Employee Exp
C11	201804	09905989	Purchase Invoices USD	Employee business meals	Employee Exp
G54	201808	09900162	Purchase Invoices USD	Employee business meals	Employee Exp
B08	201803	09900010	Purchase Invoices USD	Employee business meals	Employee Exp
E51	201808	09900162	Purchase Invoices USD	Employee business meals	Employee Exp
B08	201804	09905690	Purchase Invoices USD	Employee business meals	Employee Exp
B08	201803	09905690	Purchase Invoices USD	Employee business meals	Employee Exp
B08	201803	09905690	Purchase Invoices USD	Employee business meals	Employee Exp
B08	201803	09905690	Purchase Invoices USD	Employee business meals	Employee Exp
B08	201804	09905690	Purchase Invoices USD	Employee business meals	Employee Exp
B08	201804	09905690	Purchase Invoices USD	Employee business meals	Employee Exp
M54	201804	09903691	Purchase Invoices USD	Employee business meals	Employee Exp
B08	201803	09905690	Purchase Invoices USD	Employee business meals	Employee Exp
B08	201804	09905690	Purchase Invoices USD	Employee business meals	Employee Exp
B08	201803	09905690	Purchase Invoices USD	Employee business meals	Employee Exp
B08	201809	09905690	Purchase Invoices USD	Employee business meals	Employee Exp
B08	201803	09905690	Purchase Invoices USD	Employee business meals	Employee Exp
B08	201803	09905690	Purchase Invoices USD	Employee business meals	Employee Exp
B08	201803	09905690	Purchase Invoices USD	Employee business meals	Employee Exp

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B08	201808	09905690	Purchase Invoices USD	Employee business meals	Employee Exp
C11	201804	09905989	Purchase Invoices USD	Employee business meals	Employee Exp
E07	201803	09902800	Purchase Invoices USD	Employee business meals	Employee Exp
E07	201803	09902800	Purchase Invoices USD	Employee business meals	Employee Exp
L07	201803	09902800	Purchase Invoices USD	Employee business meals	Employee Exp
C54	201803	09903310	Purchase Invoices USD	Various tax consulting services	Voucher
C54	201812	09903310	Purchase Invoices USD	Various tax consulting services	Voucher
R11	201802	09900540	Purchase Invoices USD	Staples/Office Supplies	Voucher

Invoice Number	Report Category	Accounting Year	Task Number	Summary EXP Category	Expenditure Type	Source ID	Transaction Amount	Electric Amount	Gas North Amount
S2019747-000	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	110,000	77,148.5	22,603.9
FRUS205724	OPER	2018	930200	Non-Labor	020 Professional Services	AP	93,100	65,295.69	19,131.12
11348400	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	90,000	63,121.5	18,494.1
37427	OPER	2018	930200	Non-Labor	826 Sponsorships	AP	4,087.5		
277508	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	38,393.66	26,927.39	7,889.51
SI-182	OPER	2018	930200	Non-Labor	020 Professional Services	AP	34,342	24,085.76	7,056.94
AMI1017316	OPER	2018	930200	Non-Labor	020 Professional Services	AP	26,475	18,568.24	5,440.35
2000005874	OPER	2018	921000	Non-Labor	838 Fees - General	AP	20,000	14,027	4,109.8
270463	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	19,196.83	13,463.7	3,944.76
274247	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	17,500	12,273.63	3,596.08
21482	OPER	2018	930200	Non-Labor	020 Professional Services	AP	15,684.99	11,000.67	3,223.11
201830-186	OPER	2018	921000	Non-Labor	020 Professional Services	AP	15,000	10,520.25	3,082.35
0000183086	OPER	2018	921000	Non-Labor	838 Fees - General	AP	14,800	10,379.98	3,041.25
3319	OPER	2018	930200	Non-Labor	020 Professional Services	AP	10,865.41	7,620.46	2,232.73
3030	OPER	2018	930200	Non-Labor	020 Professional Services	AP	10,000	7,013.5	2,054.9
2603	OPER	2018	921000	Non-Labor	020 Professional Services	AP	8,978.7	6,297.21	1,845.03
500248	OPER	2018	921000	Non-Labor	020 Professional Services	AP	8,208	5,756.68	1,686.66
3EU0083384	OPER	2018	921208	Non-Labor	885 Miscellaneous	AP	8,013.5	5,620.27	1,646.69
1816	OPER	2018	921000	Non-Labor	020 Professional Services	AP	7,500	5,260.13	1,541.18
6321	OPER	2018	930200	Non-Labor	020 Professional Services	AP	7,083.75	4,968.19	1,455.64
280794	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	7,000	4,909.45	1,438.43
1272230	OPER	2018	931010	Non-Labor	870 Lease Expense - Other	AP	6,175	4,330.84	1,268.9
1272538	OPER	2018	931010	Non-Labor	870 Lease Expense - Other	AP	6,175	4,330.84	1,268.9
1272334	OPER	2018	931010	Non-Labor	870 Lease Expense - Other	AP	6,175	4,330.84	1,268.9
1272131	OPER	2018	931010	Non-Labor	870 Lease Expense - Other	AP	6,175	4,330.84	1,268.9
1272679	OPER	2018	931010	Non-Labor	870 Lease Expense - Other	AP	6,175	4,330.84	1,268.9
1286013	OPER	2018	931010	Non-Labor	870 Lease Expense - Other	AP	6,175	4,330.84	1,268.9
1272060	OPER	2018	931010	Non-Labor	870 Lease Expense - Other	AP	6,175	4,330.84	1,268.9
1272458	OPER	2018	931010	Non-Labor	870 Lease Expense - Other	AP	6,175	4,330.84	1,268.9
1272924	OPER	2018	931010	Non-Labor	870 Lease Expense - Other	AP	6,175	4,330.84	1,268.9
1286094	OPER	2018	931010	Non-Labor	870 Lease Expense - Other	AP	6,175	4,330.84	1,268.9
268057	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	6,100	4,278.24	1,253.49
54-424187-0	OPER	2018	928000	Non-Labor	020 Professional Services	AP	550		
20180603-7222-A	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	5,000	3,506.75	1,027.45
SSI23216256	OPER	2018	930200	Non-Labor	015 Construction Services	AP	4,900	3,436.62	1,006.9
5626-182002	OPER	2018	930200	Non-Labor	020 Professional Services	AP	4,878.29	3,421.39	1,002.44
201811DUSA024433	OPER	2018	921000	Non-Labor	020 Professional Services	AP	4,530.33	3,177.35	930.94
201805DUSA000290	OPER	2018	921000	Non-Labor	020 Professional Services	AP	4,442.66	3,115.86	912.92
6288	OPER	2018	930200	Non-Labor	020 Professional Services	AP	4,265	2,991.26	876.41
201808DUSA012087	OPER	2018	921000	Non-Labor	020 Professional Services	AP	4,106.88	2,880.36	843.92
201809DUSA015304	OPER	2018	921000	Non-Labor	020 Professional Services	AP	4,099.08	2,874.89	842.32
201812DUSA027218	OPER	2018	921000	Non-Labor	020 Professional Services	AP	4,095.18	2,872.15	841.52
201807DUSA008686	OPER	2018	921000	Non-Labor	020 Professional Services	AP	4,087.38	2,866.68	839.92
201810DUSA020887	OPER	2018	921000	Non-Labor	020 Professional Services	AP	4,087.23	2,866.58	839.88
201806DUSA002664	OPER	2018	921000	Non-Labor	020 Professional Services	AP	4,087.08	2,866.47	839.85
201803NOCS157638	OPER	2018	921000	Non-Labor	020 Professional Services	AP	4,083.33	2,863.84	839.08
201801NOCS151418	OPER	2018	921000	Non-Labor	020 Professional Services	AP	4,083.33	2,863.84	839.08
201804NOCS166061	OPER	2018	921000	Non-Labor	020 Professional Services	AP	4,083.33	2,863.84	839.08
SSI22572872	OPER	2018	930200	Non-Labor	015 Construction Services	AP	4,000	2,805.4	821.96
280790	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	4,000	2,805.4	821.96
201801NOCS151418-M	OPER	2018	921000	Non-Labor	020 Professional Services	AP	3,536	2,479.97	726.61
21261	OPER	2018	930200	Non-Labor	020 Professional Services	AP	3,084.51	2,163.32	633.84
17147	OPER	2018	921000	Non-Labor	020 Professional Services	AP	3,050	2,139.12	626.74
FRUS206899	OPER	2018	930200	Non-Labor	020 Professional Services	AP	2,883.93	2,022.64	592.62
US_CSS11377150	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	2,715.54	1,904.54	558.02
1277524	OPER	2018	930200	Non-Labor	826 Sponsorships	AP	225		
2022	OPER	2018	921208	Non-Labor	885 Miscellaneous	AP	2,223.59	1,559.51	456.93
9102741079	OPER	2018	921000	Non-Labor	820 Computer Equip Software	AP	2,173.5	1,524.38	446.63
US_CSS11478657	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	2,169.31	1,521.45	445.77
US_CSS11495013	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	2,167.33	1,520.06	445.36
US_CSS11529266	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	2,166.67	1,519.59	445.23
USCSS11462069	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	2,166.67	1,519.59	445.23

21013-0000	OPER	2018	930200	Non-Labor	020 Professional Services	AP	2,156.72	1,512.62	443.18
US_CSSI1393143	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	2,085.97	1,463	428.65
9102903957	OPER	2018	921000	Non-Labor	820 Computer Equip Software	AP	2,072	1,453.2	425.78
	OPER	2018	930221	Non-Labor	910 Postage	PA	149.55		
34281504	OPER	2018	921000	Non-Labor	838 Fees - General	AP	1,408	987.5	289.33
1167	OPER	2018	930220	Non-Labor	830 Dues	AP	125		
18261	OPER	2018	930220	Non-Labor	830 Dues	AP	125		
6863	OPER	2018	921340	Non-Labor	885 Miscellaneous	AP	1,339.42	939.4	275.24
GA2786	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	1,295	908.25	266.11
7177	OPER	2018	921340	Non-Labor	885 Miscellaneous	AP	1,158.3	812.37	238.02
5256	OPER	2018	930200	Non-Labor	020 Professional Services	AP	950	666.28	195.22
64951	OPER	2018	930200	Non-Labor	020 Professional Services	AP	918	643.84	188.64
18-06042	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	880	617.19	180.83
37515	OPER	2018	921209	Non-Labor	885 Miscellaneous	AP	877.35	615.33	180.29
180329	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	836	586.33	171.79
18-0430	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	792	555.47	162.75
54629	OPER	2018	921000	Non-Labor	880 Materials & Equipment	AP	757.5	531.27	155.66
1270272	OPER	2018	921000	Non-Labor	020 Professional Services	AP	754.27	529	155
18-0227	OPER	2018	921000	Non-Labor	020 Professional Services	AP	748	524.61	153.71
18-0815	OPER	2018	930200	Non-Labor	020 Professional Services	AP	748	524.61	153.71
22	OPER	2018	930220	Non-Labor	830 Dues	AP	62.5		
202547	OPER	2018	930200	Non-Labor	020 Professional Services	AP	650	455.88	133.57
FRUS210254	OPER	2018	930200	Non-Labor	020 Professional Services	AP	632.75	443.78	130.02
21248	OPER	2018	930200	Non-Labor	020 Professional Services	AP	601.25	421.69	123.55
2604	OPER	2018	921000	Non-Labor	020 Professional Services	AP	595	417.3	122.27
FRUS206675	OPER	2018	930200	Non-Labor	020 Professional Services	AP	573.96	402.55	117.94
1270461	OPER	2018	921000	Non-Labor	020 Professional Services	AP	564.79	396.12	116.06
3917423	OPER	2018	921208	Non-Labor	885 Miscellaneous	AP	562.35	394.41	115.56
6547	OPER	2018	921340	Non-Labor	885 Miscellaneous	AP	558.67	391.82	114.8
INV00041536	OPER	2018	921000	Non-Labor	020 Professional Services	AP	500	350.68	102.75
INV00044197	OPER	2018	921000	Non-Labor	020 Professional Services	AP	500	350.68	102.75
INV00042364	OPER	2018	921000	Non-Labor	020 Professional Services	AP	500	350.68	102.75
72986	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	490	343.66	100.69
126541-IN	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	414.75	290.88	85.23
1270806	OPER	2018	921000	Non-Labor	830 Dues	AP	395	277.03	81.17
20589	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	387.5	271.77	79.63
18572	OPER	2018	921000	Non-Labor	020 Professional Services	AP	300	210.41	61.65
18537	OPER	2018	921000	Non-Labor	020 Professional Services	AP	300	210.41	61.65
18482	OPER	2018	921000	Non-Labor	020 Professional Services	AP	300	210.41	61.65
18600	OPER	2018	921000	Non-Labor	020 Professional Services	AP	300	210.41	61.65
18556	OPER	2018	921000	Non-Labor	020 Professional Services	AP	300	210.41	61.65
18589	OPER	2018	921000	Non-Labor	020 Professional Services	AP	300	210.41	61.65
18617	OPER	2018	921000	Non-Labor	020 Professional Services	AP	300	210.41	61.65
18466	OPER	2018	921000	Non-Labor	020 Professional Services	AP	300	210.41	61.65
18525	OPER	2018	921000	Non-Labor	020 Professional Services	AP	300	210.41	61.65
HOCTOR0605	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	290	203.39	59.59
	OPER	2018	921000	Non-Labor	910 Postage	PA	281.06	197.12	57.76
20850	OPER	2018	921010	Non-Labor	020 Professional Services	AP	267.5	187.61	54.97
67278-1518-2	OPER	2018	921000	Non-Labor	830 Dues	AP	258.36	181.2	53.09
126404-IN	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	242.55	170.11	49.84
41124663	OPER	2018	930200	Non-Labor	020 Professional Services	AP	237.24	166.39	48.75
37438	OPER	2018	930200	Non-Labor	020 Professional Services	AP	232.25	162.89	47.73
HOCTOR-1206	OPER	2018	921000	Non-Labor	235 Employee Misc Expenses	AP	210	147.28	43.15
125483-IN	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	200.86	140.87	41.27
19923	OPER	2018	930200	Non-Labor	020 Professional Services	AP	197.5	138.52	40.58
1152087	OPER	2018	921000	Non-Labor	020 Professional Services	AP	172.91	121.27	35.53
9033243925	OPER	2018	921000	Non-Labor	880 Materials & Equipment	AP	168	117.83	34.52
126283-IN	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	161.7	113.41	33.23
21451	OPER	2018	930200	Non-Labor	020 Professional Services	AP	150	105.2	30.82
202830	OPER	2018	921000	Non-Labor	845 Insurance - Gen Liability	AP	147.85	103.69	30.38
HOCTOR-022718	OPER	2018	921216	Non-Labor	828 DSM	AP	145	101.7	29.8
	OPER	2018	921000	Non-Labor	885 Miscellaneous	PA	133.34	93.52	27.4
	OPER	2018	921000	Non-Labor	910 Postage	PA	125.97	88.35	25.89



EA10357	OPER	2018	930221	Non-Labor	840 Freight Costs	AP	11.47		
	OPER	2018	921000	Non-Labor	885 Miscellaneous	PA	121.24	85.03	24.91
36476	OPER	2018	921320	Non-Labor	810 Advertising Expenses	AP	115	80.66	23.63
37149	OPER	2018	930200	Non-Labor	020 Professional Services	AP	114.73	80.47	23.57
413502	OPER	2018	921010	Non-Labor	890 Office Supplies	AP	109.05	76.48	22.41
413502	OPER	2018	921010	Non-Labor	890 Office Supplies	AP	109.05	76.48	22.41
202670	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	93.59	65.64	19.23
7082001297	OPER	2018	921000	Non-Labor	020 Professional Services	AP	88.19	61.85	18.12
37953	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	84.78	59.46	17.42
202791	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	82.4	57.79	16.93
37360	OPER	2018	930200	Non-Labor	020 Professional Services	AP	81.98	57.49	16.84
	OPER	2018	921000	Non-Labor	890 Office Supplies	PA	80	56.11	16.44
120802	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	79	55.41	16.23
202609	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	76.95	53.97	15.81
202192	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	76.6	53.72	15.74
202849	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	75.8	53.16	15.58
119840	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	75	52.6	15.41
122498	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	75	52.6	15.41
254283	OPER	2018	921000	Non-Labor	830 Dues	AP	75	52.6	15.41
37480	OPER	2018	930200	Non-Labor	020 Professional Services	AP	73.96	51.87	15.19
	OPER	2018	921000	Non-Labor	885 Miscellaneous	PA	71.97	50.48	14.79
202307	OPER	2018	930200	Non-Labor	235 Employee Misc Expenses	AP	70.15	49.2	14.42
	OPER	2018	930200	Non-Labor	885 Miscellaneous	PA	70	49.09	14.38
202812	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	66.9	46.92	13.75
202785	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	66.9	46.92	13.75
202542	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	66.1	46.36	13.58
202736	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	64.8	45.45	13.32
11301	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	63.85	44.78	13.12
202282	OPER	2018	930200	Non-Labor	235 Employee Misc Expenses	AP	59.55	41.77	12.24
38603	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	51.5	36.12	10.58
1277284	OPER	2018	921207	Non-Labor	020 Professional Services	AP	50	35.07	10.27
1277049	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	50	35.07	10.27
37415	OPER	2018	930200	Non-Labor	020 Professional Services	AP	44.98	31.54	9.24
202523	OPER	2018	921000	Non-Labor	020 Professional Services	AP	33.55	23.53	6.89
11191	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	32.9	23.07	6.76
11184	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	32.9	23.07	6.76
11222	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	32.9	23.07	6.76
11233	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	32.9	23.07	6.76
7082001300	OPER	2018	921000	Non-Labor	020 Professional Services	AP	32.43	22.74	6.66
8114992	OPER	2018	930200	Non-Labor	020 Professional Services	AP	30	21.04	6.16
8342308	OPER	2018	921000	Non-Labor	838 Fees - General	AP	30	21.04	6.16
8706335	OPER	2018	921000	Non-Labor	838 Fees - General	AP	30	21.04	6.16
8495665	OPER	2018	921000	Non-Labor	838 Fees - General	AP	30	21.04	6.16
8982350	OPER	2018	921000	Non-Labor	838 Fees - General	AP	30	21.04	6.16
8813914	OPER	2018	921000	Non-Labor	838 Fees - General	AP	30	21.04	6.16
8209931	OPER	2018	930200	Non-Labor	838 Fees - General	AP	30	21.04	6.16
7688003	OPER	2018	930200	Non-Labor	838 Fees - General	AP	30	21.04	6.16
37799	OPER	2018	930200	Non-Labor	020 Professional Services	AP	28	19.63	5.75
37759	OPER	2018	921000	Non-Labor	020 Professional Services	AP	27.98	19.62	5.75
1270819	OPER	2018	930200	Non-Labor	020 Professional Services	AP	21.56	15.12	4.43
998279580	OPER	2018	921310	Non-Labor	885 Miscellaneous	AP	20	14.03	4.11
768104	OPER	2018	921010	Non-Labor	885 Miscellaneous	AP	20	14.03	4.11
I00247769-11272018	OPER	2018	928000	Non-Labor	020 Professional Services	AP	19.23	13.49	3.95
148561	OPER	2018	928000	Non-Labor	020 Professional Services	AP	10	7.01	2.05
	OPER	2018	930200	Non-Labor	885 Miscellaneous	PA	10	7.01	2.05
	OPER	2018	921010	Non-Labor	890 Office Supplies	PA	10	7.01	2.05
7082001214	OPER	2018	921000	Non-Labor	010 General Services	AP	0	0	0
7082001207	OPER	2018	921000	Non-Labor	010 General Services	AP	0	0	0
37756	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	0	0	0
8495665	OPER	2018	921000	Non-Labor	838 Fees - General	AP	0	0	0
1277253	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	0	0	0
	OPER	2018	930200	Non-Labor	020 Professional Services	PA	-10	-7.01	-2.05
	OPER	2018	930200	Non-Labor	020 Professional Services	PA	-72.23	-50.66	-14.84

413502	OPER	2018	921010	Non-Labor	890 Office Supplies	AP	-109.05	-76.48	-22.41
	OPER	2018	930200	Non-Labor	020 Professional Services	PA	-160.05	-112.25	-32.89
	OPER	2018	930200	Non-Labor	020 Professional Services	PA	-221.4	-155.28	-45.5
	OPER	2018	930200	Non-Labor	020 Professional Services	PA	-290	-203.39	-59.59
	OPER	2018	930200	Non-Labor	020 Professional Services	PA	-333.6	-233.98	-68.55
	OPER	2018	930200	Non-Labor	020 Professional Services	PA	-364.13	-255.37	-74.82
	OPER	2018	930200	Non-Labor	020 Professional Services	PA	-371.84	-260.79	-76.41
	OPER	2018	930200	Non-Labor	020 Professional Services	PA	-403.29	-282.85	-82.87
	OPER	2018	930200	Non-Labor	020 Professional Services	PA	-633.84	-444.54	-130.24
	OPER	2018	930200	Non-Labor	020 Professional Services	PA	-859.98	-603.14	-176.72
	OPER	2018	930200	Non-Labor	020 Professional Services	PA	-1,056.26	-740.81	-217.05
3030	OPER	2018	930200	Non-Labor	830 Dues	AP	-10,000	-7,013.5	-2,054.9
IN-031549	OPER	2018	930200	Non-Labor	020 Professional Services	AP	484.72	339.96	99.61
202376	OPER	2018	930200	Non-Labor	020 Professional Services	AP	97.5	68.38	20.04
16943	OPER	2018	930200	Non-Labor	020 Professional Services	AP	93,885	65,846.24	19,292.43
1271953	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	12,685	8,896.62	2,606.64
1271122	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	276.69	194.06	56.86
1271084	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	82.64	57.96	16.98
1270273	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	53.41	37.46	10.98
1271087	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	44.87	31.47	9.22
1271317	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	37.06	25.99	7.62
7702472	OPER	2018	921000	Non-Labor	235 Employee Misc Expenses	AP	394.26	276.51	81.02
503986	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	272.74	191.29	56.05
530859	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	246.66	172.99	50.69
507316	OPER	2018	921340	Non-Labor	885 Miscellaneous	AP	234.57	164.52	48.2
29031	OPER	2018	921340	Non-Labor	855 Land and Land Rights	AP	221.56	155.39	45.53
7540161	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	202.32	141.9	41.57
7512960	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	193.29	135.56	39.72
520777	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	192.36	134.91	39.53
7416496	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	187.83	131.73	38.6
500393	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	173.4	121.61	35.63
7480823	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	171.9	120.56	35.32
7332232	OPER	2018	921000	Non-Labor	235 Employee Misc Expenses	AP	169.6	118.95	34.85
524138	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	161.64	113.37	33.22
503987	OPER	2018	921000	Non-Labor	012 Combo Goods & Services	AP	154.97	108.69	31.84
507283	OPER	2018	921000	Non-Labor	012 Combo Goods & Services	AP	143.89	100.92	29.57
527443	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	141.77	99.43	29.13
503039	OPER	2018	921010	Non-Labor	890 Office Supplies	AP	140.45	98.5	28.86
7792608	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	126.88	88.99	26.07
510728	OPER	2018	921010	Non-Labor	885 Miscellaneous	AP	123.79	86.82	25.44
7455886	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	108.11	75.82	22.22
7534336	OPER	2018	921000	Non-Labor	235 Employee Misc Expenses	AP	90	63.12	18.49
498486	OPER	2018	921000	Non-Labor	012 Combo Goods & Services	AP	81.15	56.91	16.68
7667727	OPER	2018	921000	Non-Labor	235 Employee Misc Expenses	AP	65.5	45.94	13.46
30699	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	59.53	41.75	12.23
503585	OPER	2018	921010	Non-Labor	235 Employee Misc Expenses	AP	57.61	40.4	11.84
503585	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	57.61	40.4	11.84
503585	OPER	2018	921010	Non-Labor	890 Office Supplies	AP	57.61	40.4	11.84
7817230	OPER	2018	921000	Non-Labor	012 Combo Goods & Services	AP	46.76	32.8	9.61
7817271	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	25.98	18.22	5.34
507453	OPER	2018	921340	Non-Labor	855 Land and Land Rights	AP	24.99	17.53	5.14
500394	OPER	2018	921000	Non-Labor	012 Combo Goods & Services	AP	21.89	15.35	4.5
520396	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	20	14.03	4.11
7428186	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	15.59	10.93	3.2
30764	OPER	2018	921000	Non-Labor	890 Office Supplies	AP	5.49	3.85	1.13
544752299	OPER	2018	930200	Non-Labor	225 Conference Fees	AP	272.74		187
2PZ9ZP	OPER	2018	921000	Non-Labor	850 Insurance - property	AP	143.13	100.38	29.41
1BCQL8	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	95.16	66.74	19.55
541438740	OPER	2018	921208	Non-Labor	885 Miscellaneous	AP	58.8	41.24	12.08
	OPER	2018	921000	Non-Labor	910 Postage	PA	59.58	41.79	12.24
	OPER	2018	928000	Non-Labor	828 DSM	PA	120	84.16	24.66
	OPER	2018	928000	Non-Labor	828 DSM	PA	120	84.16	24.66
1272964	OPER	2018	921207	Non-Labor	020 Professional Services	AP	210	147.28	43.15

1278628	OPER	2018	921207	Non-Labor	020 Professional Services	AP	205	143.78	42.13
1283038	OPER	2018	921207	Non-Labor	020 Professional Services	AP	200	140.27	41.1
1270755	OPER	2018	921207	Non-Labor	020 Professional Services	AP	180	126.24	36.99
1282650	OPER	2018	921207	Non-Labor	020 Professional Services	AP	175	122.74	35.96
1270365	OPER	2018	921207	Non-Labor	020 Professional Services	AP	155	108.71	31.85
1283106	OPER	2018	921207	Non-Labor	020 Professional Services	AP	105	73.64	21.58
5992	OPER	2018	921207	Non-Labor	020 Professional Services	AP	55	38.57	11.3
5894	OPER	2018	921207	Non-Labor	020 Professional Services	AP	50	35.07	10.27
1270513	OPER	2018	921207	Non-Labor	020 Professional Services	AP	25	17.53	5.14
1281526	OPER	2018	921207	Non-Labor	020 Professional Services	AP	25	17.53	5.14
6119	OPER	2018	921207	Non-Labor	020 Professional Services	AP	25	17.53	5.14
5792	OPER	2018	921207	Non-Labor	020 Professional Services	AP	25	17.53	5.14
5851	OPER	2018	921207	Non-Labor	020 Professional Services	AP	25	17.53	5.14
506041	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	310.29	217.62	63.76
L2122110848	OPER	2018	921000	Non-Labor	928 Regulatory Fees	AP	2,128	1,492.47	437.28
2019-552417	OPER	2018	921000	Non-Labor	928 Regulatory Fees	AP	765	536.53	157.2
2019-552398	OPER	2018	921000	Non-Labor	928 Regulatory Fees	AP	765	536.53	157.2
2019-552397	OPER	2018	921000	Non-Labor	928 Regulatory Fees	AP	765	536.53	157.2
4956-IN	OPER	2018	921206	Non-Labor	885 Miscellaneous	AP	5,500	3,857.43	1,130.2
871852	OPER	2018	921207	Non-Labor	020 Professional Services	AP	3,520	2,468.75	723.32
821636	OPER	2018	921207	Non-Labor	020 Professional Services	AP	3,410	2,391.6	700.72
773411	OPER	2018	921207	Non-Labor	020 Professional Services	AP	3,382.5	2,372.32	695.07
719886	OPER	2018	921206	Non-Labor	885 Miscellaneous	AP	2,282.5	1,600.83	469.03
4730-IN	OPER	2018	921206	Non-Labor	885 Miscellaneous	AP	1,250	876.69	256.86
1278123	OPER	2018	921207	Non-Labor	020 Professional Services	AP	331	232.15	68.02
	OPER	2018	921010	Non-Labor	885 Miscellaneous	PA	290.96	204.06	59.79
1270264	OPER	2018	921207	Non-Labor	020 Professional Services	AP	218.5	153.24	44.9
1270261	OPER	2018	921207	Non-Labor	020 Professional Services	AP	180	126.24	36.99
1270864	OPER	2018	921207	Non-Labor	020 Professional Services	AP	170	119.23	34.93
1270794	OPER	2018	921207	Non-Labor	020 Professional Services	AP	162.25	113.79	33.34
1278777	OPER	2018	921207	Non-Labor	020 Professional Services	AP	161	112.92	33.08
1270663	OPER	2018	921207	Non-Labor	020 Professional Services	AP	145	101.7	29.8
1270735	OPER	2018	921207	Non-Labor	020 Professional Services	AP	145	101.7	29.8
1270555	OPER	2018	921207	Non-Labor	020 Professional Services	AP	126	88.37	25.89
1284894	OPER	2018	921207	Non-Labor	020 Professional Services	AP	126	88.37	25.89
1278722	OPER	2018	921207	Non-Labor	020 Professional Services	AP	125	87.67	25.69
370000232562	OPER	2018	921207	Non-Labor	020 Professional Services	AP	120	84.16	24.66
12172	OPER	2018	921207	Non-Labor	020 Professional Services	AP	116	81.36	23.84
1278124	OPER	2018	921207	Non-Labor	020 Professional Services	AP	111.5	78.2	22.91
370000284225	OPER	2018	921207	Non-Labor	020 Professional Services	AP	90	63.12	18.49
370000279142	OPER	2018	921207	Non-Labor	020 Professional Services	AP	90	63.12	18.49
1270795	OPER	2018	921207	Non-Labor	020 Professional Services	AP	84	58.91	17.26
1272641	OPER	2018	921207	Non-Labor	020 Professional Services	AP	84	58.91	17.26
1282099	OPER	2018	921207	Non-Labor	020 Professional Services	AP	84	58.91	17.26
590001033188	OPER	2018	921207	Non-Labor	020 Professional Services	AP	78	54.71	16.03
5000642	OPER	2018	921202	Non-Labor	020 Professional Services	AP	70	49.09	14.38
1278373	OPER	2018	921207	Non-Labor	020 Professional Services	AP	70	49.09	14.38
1278484	OPER	2018	921207	Non-Labor	020 Professional Services	AP	70	49.09	14.38
674C16899	OPER	2018	921207	Non-Labor	020 Professional Services	AP	65	45.59	13.36
1278627	OPER	2018	921207	Non-Labor	020 Professional Services	AP	60.6	42.5	12.45
1282654	OPER	2018	921207	Non-Labor	020 Professional Services	AP	60.5	42.43	12.43
370000252784	OPER	2018	921207	Non-Labor	020 Professional Services	AP	60	42.08	12.33
370000242518	OPER	2018	921207	Non-Labor	020 Professional Services	AP	60	42.08	12.33
370000263039	OPER	2018	921207	Non-Labor	020 Professional Services	AP	60	42.08	12.33
12292	OPER	2018	921207	Non-Labor	020 Professional Services	AP	58	40.68	11.92
3004094153	OPER	2018	921200	Non-Labor	020 Professional Services	AP	56.29	39.48	11.57
590001049348	OPER	2018	921207	Non-Labor	020 Professional Services	AP	52	36.47	10.69
1270263	OPER	2018	921207	Non-Labor	020 Professional Services	AP	52	36.47	10.69
590000963512	OPER	2018	921207	Non-Labor	020 Professional Services	AP	52	36.47	10.69
590000981805	OPER	2018	921207	Non-Labor	020 Professional Services	AP	52	36.47	10.69
590000927863	OPER	2018	921207	Non-Labor	020 Professional Services	AP	52	36.47	10.69
1270248	OPER	2018	921207	Non-Labor	020 Professional Services	AP	50	35.07	10.27
1278165	OPER	2018	921207	Non-Labor	020 Professional Services	AP	50	35.07	10.27

1278672	OPER	2018	921207	Non-Labor	020 Professional Services	AP	50	35.07	10.27
780150-WA	OPER	2018	921207	Non-Labor	020 Professional Services	AP	48	33.66	9.86
783796-WA	OPER	2018	921207	Non-Labor	885 Miscellaneous	AP	48	33.66	9.86
3396873-CA	OPER	2018	921207	Non-Labor	020 Professional Services	AP	43	30.16	8.84
3377363-CA	OPER	2018	921207	Non-Labor	020 Professional Services	AP	43	30.16	8.84
1282100	OPER	2018	921207	Non-Labor	020 Professional Services	AP	42	29.46	8.63
1284415	OPER	2018	921207	Non-Labor	020 Professional Services	AP	42	29.46	8.63
10729	OPER	2018	921207	Non-Labor	020 Professional Services	AP	30	21.04	6.16
1282016	OPER	2018	921207	Non-Labor	020 Professional Services	AP	30	21.04	6.16
12399	OPER	2018	921207	Non-Labor	020 Professional Services	AP	30	21.04	6.16
2724	OPER	2018	921207	Non-Labor	020 Professional Services	AP	30	21.04	6.16
279	OPER	2018	921207	Non-Labor	020 Professional Services	AP	30	21.04	6.16
8067	OPER	2018	921207	Non-Labor	020 Professional Services	AP	30	21.04	6.16
1801	OPER	2018	921207	Non-Labor	020 Professional Services	AP	30	21.04	6.16
370000222338	OPER	2018	921207	Non-Labor	020 Professional Services	AP	30	21.04	6.16
370000227651	OPER	2018	921207	Non-Labor	020 Professional Services	AP	30	21.04	6.16
370000273823	OPER	2018	921207	Non-Labor	020 Professional Services	AP	30	21.04	6.16
590000911413	OPER	2018	921207	Non-Labor	020 Professional Services	AP	26	18.24	5.34
590000998885	OPER	2018	921207	Non-Labor	020 Professional Services	AP	26	18.24	5.34
590001015512	OPER	2018	921207	Non-Labor	020 Professional Services	AP	26	18.24	5.34
5539148	OPER	2018	921207	Non-Labor	020 Professional Services	AP	26	18.24	5.34
4735	OPER	2018	921207	Non-Labor	020 Professional Services	AP	25	17.53	5.14
1278640	OPER	2018	921207	Non-Labor	020 Professional Services	AP	25	17.53	5.14
1278122	OPER	2018	921207	Non-Labor	020 Professional Services	AP	25	17.53	5.14
1299321	OPER	2018	921207	Non-Labor	020 Professional Services	AP	25	17.53	5.14
1270173	OPER	2018	921207	Non-Labor	020 Professional Services	AP	25	17.53	5.14
1278702	OPER	2018	921207	Non-Labor	020 Professional Services	AP	25	17.53	5.14
1277251	OPER	2018	921207	Non-Labor	020 Professional Services	AP	25	17.53	5.14
90066913	OPER	2018	921207	Non-Labor	020 Professional Services	AP	24	16.83	4.93
90067377	OPER	2018	921207	Non-Labor	020 Professional Services	AP	24	16.83	4.93
1283216	OPER	2018	921207	Non-Labor	020 Professional Services	AP	24	16.83	4.93
90066607	OPER	2018	921207	Non-Labor	020 Professional Services	AP	23	16.13	4.73
1278275	OPER	2018	921207	Non-Labor	020 Professional Services	AP	21	14.73	4.32
1270175	OPER	2018	921207	Non-Labor	020 Professional Services	AP	21	14.73	4.32
1270916	OPER	2018	921207	Non-Labor	020 Professional Services	AP	20	14.03	4.11
10477364	OPER	2018	921207	Non-Labor	020 Professional Services	AP	15	10.52	3.08
10727308	OPER	2018	921207	Non-Labor	020 Professional Services	AP	15	10.52	3.08
1286038	OPER	2018	921204	Non-Labor	020 Professional Services	AP	5,760	4,039.78	1,183.62
1272173	OPER	2018	921204	Non-Labor	020 Professional Services	AP	2,880	2,019.89	591.81
1272512	OPER	2018	921204	Non-Labor	020 Professional Services	AP	2,880	2,019.89	591.81
1272511	OPER	2018	921204	Non-Labor	020 Professional Services	AP	1,440	1,009.94	295.91
1272513	OPER	2018	921204	Non-Labor	020 Professional Services	AP	875	613.68	179.8
1282018	OPER	2018	921207	Non-Labor	020 Professional Services	AP	372	260.9	76.44
1278629	OPER	2018	921207	Non-Labor	020 Professional Services	AP	333	233.55	68.43
1278044	OPER	2018	921207	Non-Labor	020 Professional Services	AP	315.85	221.52	64.9
1283047	OPER	2018	921207	Non-Labor	020 Professional Services	AP	233.8	163.98	48.04
1277254	OPER	2018	921207	Non-Labor	020 Professional Services	AP	198.4	139.15	40.77
1278264	OPER	2018	921207	Non-Labor	020 Professional Services	AP	173.6	121.75	35.67
1277490	OPER	2018	921207	Non-Labor	020 Professional Services	AP	148.8	104.36	30.58
1275966	OPER	2018	921207	Non-Labor	020 Professional Services	AP	148.8	104.36	30.58
1283214	OPER	2018	921207	Non-Labor	020 Professional Services	AP	134.6	94.4	27.66
1284838	OPER	2018	921207	Non-Labor	020 Professional Services	AP	124	86.97	25.48
1278053	OPER	2018	921207	Non-Labor	020 Professional Services	AP	86.8	60.88	17.84
1270221	OPER	2018	921207	Non-Labor	020 Professional Services	AP	86.8	60.88	17.84
1270176	OPER	2018	921207	Non-Labor	020 Professional Services	AP	25	17.53	5.14
18-0208	OPER	2018	921340	Non-Labor	885 Miscellaneous	AP	3,949	2,769.63	811.48
1800P00179	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	49,795.85	34,924.32	10,232.55
201804NOCS163517	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	27,760.12	19,469.56	5,704.43
201810NOCS178102	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	20,974.28	14,710.31	4,310
201807NOCS173417	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	20,974.28	14,710.31	4,310
USCSSL1396399	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	14,751.77	10,346.16	3,031.35
113388	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	12,880.71	9,033.89	2,646.86
USCSSL1416756	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	10,237.49	7,180.06	2,103.7

USCSCI1517882	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	9,730.24	6,824.3	1,999.47
US_CSSI1497105	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	9,057.57	6,352.53	1,861.24
US_CSSI1385749	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	7,626.76	5,349.03	1,567.22
US_CSSI1366198	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	7,564.16	5,305.12	1,554.36
USCSCI1532276	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	7,189.75	5,042.53	1,477.42
201807DUSA006739	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	6,785.84	4,759.25	1,394.42
USCSCI1484397	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	6,734.64	4,723.34	1,383.9
US_CSSI1431189	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	6,730.3	4,720.3	1,383.01
95326921	OPER	2018	921000	Non-Labor	935 Subscriptions	AP	4,992	3,501.14	1,025.81
95573012	OPER	2018	921000	Non-Labor	935 Subscriptions	AP	4,992	3,501.14	1,025.81
95973246	OPER	2018	921000	Non-Labor	935 Subscriptions	AP	4,992	3,501.14	1,025.81
116187	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	2,681.26	1,880.5	550.97
VR18P00179	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	1,785.01	1,251.92	366.8
BPX18040381	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	1,059.71	743.23	217.76
201809DUSA017347	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	736.99	516.89	151.44
201805DUSA000560	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	640	448.86	131.51
143673	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	637.96	447.43	131.09
201806DUSA004854	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	631.84	443.14	129.84
145590	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	501.86	351.98	103.13
201812DUSA029769	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	344.82	241.84	70.86
1756739101	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	236.76	166.05	48.65
C00419-2018I05379B	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	100	70.14	20.55
305720338539MDS	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	90	63.12	18.49
305726667670MDS	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	90	63.12	18.49
305723624834MDS	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	90	63.12	18.49
305722472979MDS	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	90	63.12	18.49
305721515233MDS	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	90	63.12	18.49
305722188483MDS	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	90	63.12	18.49
305728663684MDS	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	90	63.12	18.49
305724497544MDS	OPER	2018	921000	Non-Labor	885 Miscellaneous	AP	90	63.12	18.49
BPV18050388	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	67.74	47.51	13.92
118883	OPER	2018	930200	Non-Labor	885 Miscellaneous	AP	50.15	35.17	10.31
95326921	OPER	2018	930200	Non-Labor	935 Subscriptions	AP	8,323.68	5,837.81	1,710.43
95973246	OPER	2018	930200	Non-Labor	935 Subscriptions	AP	8,323.68	5,837.81	1,710.43
95573012	OPER	2018	930200	Non-Labor	935 Subscriptions	AP	8,323.68	5,837.81	1,710.43
95573012	OPER	2018	921000	Non-Labor	935 Subscriptions	AP	4,992	3,501.14	1,025.81
95326921	OPER	2018	921000	Non-Labor	935 Subscriptions	AP	4,992	3,501.14	1,025.81
95973246	OPER	2018	921000	Non-Labor	935 Subscriptions	AP	4,992	3,501.14	1,025.81
R882717	OPER	2018	930200	Non-Labor	950 Training	AP	1,035.93	726.55	212.87
	OPER	2018	930200	Non-Labor	550 Company Aircraft	PA	58,630		40,197.9
	OPER	2018	928000	Non-Labor	550 Company Aircraft	PA	17,270		
	OPER	2018	928000	Non-Labor	550 Company Aircraft	PA	17,160		
	OPER	2018	930200	Non-Labor	550 Company Aircraft	PA	114,290	80,157.29	23,485.45
	OPER	2018	928000	Non-Labor	550 Company Aircraft	PA	9,768		
	OPER	2018	930200	Non-Labor	550 Company Aircraft	PA	28,380		19,457.89
	OPER	2018	921320	Non-Labor	550 Company Aircraft	PA	21,560	15,121.11	4,430.37
	OPER	2018	921000	Non-Labor	550 Company Aircraft	PA	17,886	12,544.35	3,675.39
	OPER	2018	921000	Non-Labor	550 Company Aircraft	PA	16,060	11,263.68	3,300.17
	OPER	2018	921000	Non-Labor	550 Company Aircraft	PA	15,290	10,723.64	3,141.94
	OPER	2018	930200	Non-Labor	550 Company Aircraft	PA	13,860	9,720.71	2,848.09
	OPER	2018	921320	Non-Labor	550 Company Aircraft	PA	11,110	7,792	2,283
	OPER	2018	921010	Non-Labor	565 Small Vehicles	PA	10,980.2	7,700.97	2,256.32
	OPER	2018	921010	Non-Labor	565 Small Vehicles	PA	9,104.2	6,385.22	1,870.83
	OPER	2018	930200	Non-Labor	550 Company Aircraft	PA	9,020	6,326.18	1,853.52
	OPER	2018	930200	Non-Labor	550 Company Aircraft	PA	6,325	4,436.04	1,299.72
	OPER	2018	921000	Non-Labor	550 Company Aircraft	PA	6,116	4,289.44	1,256.76
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	5,988.12	4,199.76	1,230.5
	OPER	2018	930221	Non-Labor	560 Road Vehicles	PA	1,769.85		1,213.44
	OPER	2018	921010	Non-Labor	565 Small Vehicles	PA	5,219.2	3,660.49	1,072.49
	OPER	2018	921010	Non-Labor	565 Small Vehicles	PA	4,517.8	3,168.56	928.36
	OPER	2018	921010	Non-Labor	565 Small Vehicles	PA	4,417	3,097.86	907.65
	OPER	2018	930221	Non-Labor	560 Road Vehicles	PA	1,307.55		896.48
	OPER	2018	921010	Non-Labor	565 Small Vehicles	PA	4,405.8	3,090.01	905.35

	OPER	2018	921010	Non-Labor	565 Small Vehicles	PA	3,957.8	2,775.81	813.29
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	363.58		
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	3,553.14	2,492	730.14
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	3,133.99	2,198.02	644.01
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	285.5		
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	2,959.26	2,075.47	608.1
	OPER	2018	921010	Non-Labor	565 Small Vehicles	PA	2,672.9	1,874.64	549.25
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	207.43		
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	2,196.71	1,540.67	451.4
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	2,164.85	1,518.32	444.85
	OPER	2018	921010	Non-Labor	565 Small Vehicles	PA	2,130.8	1,494.44	437.86
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	2,077.14	1,456.8	426.83
	OPER	2018	930221	Non-Labor	565 Small Vehicles	PA	602		412.76
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	2,022.81	1,418.7	415.66
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	186.65		
	OPER	2018	930221	Non-Labor	565 Small Vehicles	PA	568.4		389.73
	OPER	2018	921010	Non-Labor	565 Small Vehicles	PA	1,862	1,305.91	382.62
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	173.29		
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	1,816.54	1,274.03	373.29
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	499.54		342.51
	OPER	2018	930221	Non-Labor	565 Small Vehicles	PA	448		307.17
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	136.76		
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	135.02		
	OPER	2018	928010	Non-Labor	511 Non-Service Loading	PA	132.69		
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	1,379	967.16	283.37
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	120.28		
	OPER	2018	930220	Non-Labor	565 Small Vehicles	PA	376.6		258.2
	OPER	2018	930221	Non-Labor	560 Road Vehicles	PA	376.05		257.83
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	117.9		
	OPER	2018	930221	Non-Labor	560 Road Vehicles	PA	369.15		253.1
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	113.69		
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	1,195.05	838.15	245.57
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	105.09		
	OPER	2018	930200	Non-Labor	565 Small Vehicles	PA	280		191.97
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	921.5	646.29	189.35
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	909.84	638.11	186.98
	OPER	2018	930221	Non-Labor	525 Small Tools loading	PA	257.79		176.74
	OPER	2018	930220	Non-Labor	565 Small Vehicles	PA	256.2		175.66
	OPER	2018	930221	Non-Labor	530 Stores/Material Loading	PA	80.05		
	OPER	2018	930221	Non-Labor	565 Small Vehicles	PA	249.2		170.86
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	822.36	576.76	168.99
	OPER	2018	930221	Non-Labor	511 Non-Service Loading	PA	240.54		164.93
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	792.35	555.72	162.82
	OPER	2018	930221	Non-Labor	525 Small Tools loading	PA	222.81		152.77
	OPER	2018	930220	Non-Labor	565 Small Vehicles	PA	214.2		146.87
	OPER	2018	930221	Non-Labor	565 Small Vehicles	PA	211.4		144.95
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	60.38		
	OPER	2018	930221	Non-Labor	560 Road Vehicles	PA	186.3		127.73
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	183.73		125.97
	OPER	2018	930220	Non-Labor	525 Small Tools loading	PA	181.04		124.12
	OPER	2018	928010	Non-Labor	511 Non-Service Loading	PA	54.38		
	OPER	2018	930221	Non-Labor	560 Road Vehicles	PA	169.05		115.91
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	543.83	381.41	111.73
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	158.82		108.9
	OPER	2018	930221	Non-Labor	565 Small Vehicles	PA	158.2		108.48
	OPER	2018	930220	Non-Labor	560 Road Vehicles	PA	155.25		106.44
	OPER	2018	930220	Non-Labor	525 Small Tools loading	PA	155.17		106.38
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	154.21		105.73
	OPER	2018	930221	Non-Labor	511 Non-Service Loading	PA	46.3		
	OPER	2018	930221	Non-Labor	530 Stores/Material Loading	PA	45.15		
	OPER	2018	930200	Non-Labor	565 Small Vehicles	PA	457.8	321.08	94.07
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	454.45	318.72	93.39
	OPER	2018	930221	Non-Labor	565 Small Vehicles	PA	130.2		89.27

	OPER	2018	930221	Non-Labor	565 Small Vehicles	PA		127.4		87.35
	OPER	2018	930220	Non-Labor	560 Road Vehicles	PA		124.2		85.15
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA		414.87	290.96	85.25
	OPER	2018	930221	Non-Labor	560 Road Vehicles	PA		110.4		75.69
	OPER	2018	930221	Non-Labor	565 Small Vehicles	PA		107.8		73.91
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA		107.26		73.54
	OPER	2018	930220	Non-Labor	525 Small Tools loading	PA		104.4		71.58
	OPER	2018	930221	Non-Labor	560 Road Vehicles	PA		103.5		70.96
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA		97.27		66.69
	OPER	2018	930221	Non-Labor	525 Small Tools loading	PA		93.89		64.37
	OPER	2018	930221	Non-Labor	530 Stores/Material Loading	PA		29.16		
	OPER	2018	930220	Non-Labor	565 Small Vehicles	PA		91		62.4
	OPER	2018	930221	Non-Labor	565 Small Vehicles	PA		89.6		61.43
	OPER	2018	930221	Non-Labor	525 Small Tools loading	PA		89.08		61.09
	OPER	2018	930220	Non-Labor	525 Small Tools loading	PA		80.26		55.04
	OPER	2018	928010	Non-Labor	511 Non-Service Loading	PA		25		
	OPER	2018	930200	Non-Labor	565 Small Vehicles	PA		253.4	177.72	52.07
	OPER	2018	930221	Non-Labor	525 Small Tools loading	PA		74.88		51.34
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA		73.53		50.4
	OPER	2018	930220	Non-Labor	565 Small Vehicles	PA		72.8		49.92
	OPER	2018	930220	Non-Labor	511 Non-Service Loading	PA		71.1		48.76
	OPER	2018	930220	Non-Labor	525 Small Tools loading	PA		69.87		47.91
	OPER	2018	930220	Non-Labor	565 Small Vehicles	PA		68.6		47.04
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA		228.22	160.05	46.89
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA		226.77	159.04	46.59
	OPER	2018	930220	Non-Labor	511 Non-Service Loading	PA		65.25		44.72
	OPER	2018	930221	Non-Labor	525 Small Tools loading	PA		64.84		44.44
	OPER	2018	930221	Non-Labor	525 Small Tools loading	PA		64.36		44.14
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA		63.99		43.87
	OPER	2018	930221	Non-Labor	530 Stores/Material Loading	PA		19.73		
	OPER	2018	930220	Non-Labor	525 Small Tools loading	PA		62.58		42.88
	OPER	2018	930220	Non-Labor	565 Small Vehicles	PA		61.6		42.24
	OPER	2018	930220	Non-Labor	511 Non-Service Loading	PA		60.96		41.79
	OPER	2018	928010	Non-Labor	511 Non-Service Loading	PA		60.95		41.79
	OPER	2018	930221	Non-Labor	525 Small Tools loading	PA		58.49		40.09
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA		194.19	136.2	39.9
	OPER	2018	930221	Non-Labor	511 Non-Service Loading	PA		57.02		39.09
	OPER	2018	930221	Non-Labor	511 Non-Service Loading	PA		56.76		38.92
	OPER	2018	930200	Non-Labor	565 Small Vehicles	PA		176.4	123.72	36.25
	OPER	2018	930220	Non-Labor	570 Work Vehicles	PA		52		35.65
	OPER	2018	928010	Non-Labor	511 Non-Service Loading	PA		16.32		
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA		172.67	121.12	35.49
	OPER	2018	930221	Non-Labor	511 Non-Service Loading	PA		49.22		33.74
	OPER	2018	930221	Non-Labor	560 Road Vehicles	PA		48.3		33.12
	OPER	2018	930220	Non-Labor	525 Small Tools loading	PA		47.88		32.82
	OPER	2018	930221	Non-Labor	532 Materials Tax/Fght Loading	PA		15.01		
	OPER	2018	930220	Non-Labor	565 Small Vehicles	PA		47.6		32.64
	OPER	2018	930220	Non-Labor	511 Non-Service Loading	PA		46.33		31.77
	OPER	2018	930220	Non-Labor	570 Work Vehicles	PA		46		31.54
	OPER	2018	930221	Non-Labor	525 Small Tools loading	PA		44.77		30.69
	OPER	2018	930221	Non-Labor	565 Small Vehicles	PA		44.8		30.72
	OPER	2018	928010	Non-Labor	511 Non-Service Loading	PA		13.25		
	OPER	2018	930221	Non-Labor	560 Road Vehicles	PA		41.4		28.38
	OPER	2018	928010	Non-Labor	511 Non-Service Loading	PA		12.89		
	OPER	2018	930220	Non-Labor	511 Non-Service Loading	PA		40.99		28.1
	OPER	2018	930221	Non-Labor	525 Small Tools loading	PA		40.68		27.89
	OPER	2018	930220	Non-Labor	565 Small Vehicles	PA		40.6		27.84
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA		131.34	92.11	27
	OPER	2018	928010	Non-Labor	511 Non-Service Loading	PA		11.87		
	OPER	2018	928010	Non-Labor	511 Non-Service Loading	PA		11.83		
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA		126.6	88.8	26.02
	OPER	2018	930221	Non-Labor	511 Non-Service Loading	PA		35		24.01
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA		113.88	79.87	23.4

	OPER	2018	930200	Non-Labor	565 Small Vehicles	PA	112	78.55	23.01
	OPER	2018	930221	Non-Labor	565 Small Vehicles	PA	32.2		22.08
	OPER	2018	930220	Non-Labor	525 Small Tools loading	PA	31.14		21.36
	OPER	2018	930221	Non-Labor	511 Non-Service Loading	PA	30.12		20.63
	OPER	2018	930221	Non-Labor	525 Small Tools loading	PA	29.82		20.45
	OPER	2018	930220	Non-Labor	511 Non-Service Loading	PA	27.44		18.82
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	91.49	64.16	18.79
	OPER	2018	928000	Non-Labor	530 Stores/Material Loading	PA	90.3	63.33	18.56
	OPER	2018	930221	Non-Labor	511 Non-Service Loading	PA	26.45		18.14
	OPER	2018	930221	Non-Labor	511 Non-Service Loading	PA	25.48		17.48
	OPER	2018	928010	Non-Labor	511 Non-Service Loading	PA	25		17.14
	OPER	2018	930221	Non-Labor	511 Non-Service Loading	PA	22.98		15.76
	OPER	2018	930221	Non-Labor	530 Stores/Material Loading	PA	7.04		
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	75.34	52.85	15.48
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	74.54	52.28	15.32
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	73.69	51.67	15.13
	OPER	2018	930221	Non-Labor	530 Stores/Material Loading	PA	6.74		
	OPER	2018	930220	Non-Labor	560 Road Vehicles	PA	20.7		14.19
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	66.96	46.96	13.76
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	5.6		
	OPER	2018	930200	Non-Labor	565 Small Vehicles	PA	57.4	40.26	11.8
	OPER	2018	928000	Non-Labor	530 Stores/Material Loading	PA	56.99	39.97	11.71
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	53.86	37.78	11.06
	OPER	2018	930221	Non-Labor	511 Non-Service Loading	PA	15.97		10.96
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	53.83	37.75	11.07
	OPER	2018	930220	Non-Labor	511 Non-Service Loading	PA	15.5		10.62
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	51.72	36.28	10.63
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	50.32	35.29	10.34
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	4.5		
	OPER	2018	928000	Non-Labor	530 Stores/Material Loading	PA	44.93	31.51	9.23
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	44.86	31.46	9.22
	OPER	2018	930200	Non-Labor	525 Small Tools loading	PA	13.08		8.97
	OPER	2018	930221	Non-Labor	511 Non-Service Loading	PA	12.84		8.8
	OPER	2018	930220	Non-Labor	511 Non-Service Loading	PA	12.24		8.4
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	40.75	28.58	8.37
	OPER	2018	928000	Non-Labor	530 Stores/Material Loading	PA	38.51	27.01	7.91
	OPER	2018	930220	Non-Labor	511 Non-Service Loading	PA	11.27		7.73
	OPER	2018	928010	Non-Labor	511 Non-Service Loading	PA	10.88		7.46
	OPER	2018	928010	Non-Labor	511 Non-Service Loading	PA	10.88		7.46
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	35.07	24.6	7.21
	OPER	2018	930200	Non-Labor	525 Small Tools loading	PA	34.48	24.18	7.09
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	33.86	23.76	6.95
	OPER	2018	928000	Non-Labor	530 Stores/Material Loading	PA	33.38	23.41	6.86
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	33.22	23.3	6.83
	OPER	2018	928000	Non-Labor	530 Stores/Material Loading	PA	32.79	23	6.74
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	31.76	22.28	6.52
	OPER	2018	928000	Non-Labor	530 Stores/Material Loading	PA	30.31	21.26	6.23
	OPER	2018	930220	Non-Labor	525 Small Tools loading	PA	8.95		6.14
	OPER	2018	928000	Non-Labor	530 Stores/Material Loading	PA	30.06	21.08	6.18
	OPER	2018	928000	Non-Labor	530 Stores/Material Loading	PA	29.96	21.01	6.16
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	29.74	20.85	6.11
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	29.39	20.62	6.05
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	2.68		
	OPER	2018	930220	Non-Labor	525 Small Tools loading	PA	8.52		5.85
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	26.29	18.44	5.39
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	24.66	17.3	5.07
	OPER	2018	928000	Non-Labor	530 Stores/Material Loading	PA	21.97	15.41	4.51
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	21.65	15.18	4.45
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	21.15	14.83	4.35
	OPER	2018	930200	Non-Labor	565 Small Vehicles	PA	18.9	13.26	3.88
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	18.76	13.17	3.86
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	17.37	12.18	3.57
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	17.31	12.14	3.56



	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	16.74	11.74	3.44
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	16.24	11.39	3.34
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	15.2	10.66	3.12
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	14.61	10.24	3
	OPER	2018	928000	Non-Labor	530 Stores/Material Loading	PA	14.12	9.9	2.9
	OPER	2018	930220	Non-Labor	511 Non-Service Loading	PA	4.19		2.88
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	14.05	9.86	2.89
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	13.78	9.66	2.84
	OPER	2018	930221	Non-Labor	530 Stores/Material Loading	PA	1.25		
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	13.42	9.42	2.76
	OPER	2018	921010	Non-Labor	565 Small Vehicles	PA	11.7	8.2	2.4
	OPER	2018	921010	Non-Labor	565 Small Vehicles	PA	11.7	8.21	2.4
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	11.57	8.11	2.38
	OPER	2018	930220	Non-Labor	511 Non-Service Loading	PA	3.4		2.34
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	9.71	6.81	1.99
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	9.62	6.75	1.98
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	9.38	6.58	1.93
	OPER	2018	921000	Non-Labor	565 Small Vehicles	PA	9	6.31	1.85
	OPER	2018	921010	Non-Labor	565 Small Vehicles	PA	8.1	5.68	1.66
	OPER	2018	921010	Non-Labor	565 Small Vehicles	PA	8.1	5.68	1.66
	OPER	2018	930200	Non-Labor	565 Small Vehicles	PA	8.1	5.68	1.66
	OPER	2018	930200	Non-Labor	565 Small Vehicles	PA	7.2	5.05	1.48
	OPER	2018	928000	Non-Labor	530 Stores/Material Loading	PA	6.84	4.8	1.41
	OPER	2018	930200	Non-Labor	532 Materials Tax/Fght Loading	PA	6.52	4.57	1.34
	OPER	2018	930221	Non-Labor	532 Materials Tax/Fght Loading	PA	0.59		
	OPER	2018	921010	Non-Labor	565 Small Vehicles	PA	6.3	4.42	1.29
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	5.31	3.72	1.09
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	5	3.51	1.03
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	4.9	3.44	1.01
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	4.73	3.32	0.97
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	4.52	3.17	0.93
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	4.61	3.24	0.95
	OPER	2018	930200	Non-Labor	525 Small Tools loading	PA	3.64	2.55	0.75
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	3.69	2.59	0.76
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	0.34		
	OPER	2018	930200	Non-Labor	532 Materials Tax/Fght Loading	PA	3.6	2.52	0.74
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	3.39	2.37	0.7
	OPER	2018	930200	Non-Labor	525 Small Tools loading	PA	3.12	2.18	0.64
	OPER	2018	921000	Non-Labor	565 Small Vehicles	PA	2.7	1.89	0.55
	OPER	2018	921000	Non-Labor	565 Small Vehicles	PA	2.7	1.89	0.55
	OPER	2018	930200	Non-Labor	525 Small Tools loading	PA	2.14	1.5	0.44
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	1.87	1.31	0.38
	OPER	2018	930200	Non-Labor	525 Small Tools loading	PA	1.71	1.2	0.35
	OPER	2018	930200	Non-Labor	532 Materials Tax/Fght Loading	PA	1.64	1.15	0.34
	OPER	2018	930200	Non-Labor	525 Small Tools loading	PA	1.55	1.09	0.32
	OPER	2018	930221	Non-Labor	532 Materials Tax/Fght Loading	PA	0.13		
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	1.22	0.86	0.26
	OPER	2018	930200	Non-Labor	532 Materials Tax/Fght Loading	PA	0.94	0.66	0.19
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	0.84	0.59	0.17
	OPER	2018	930200	Non-Labor	532 Materials Tax/Fght Loading	PA	0.78	0.54	0.16
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	0.67	0.47	0.13
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	0.61	0.43	0.12
	OPER	2018	930200	Non-Labor	532 Materials Tax/Fght Loading	PA	0.65	0.46	0.13
	OPER	2018	930200	Non-Labor	530 Stores/Material Loading	PA	0.31	0.22	0.06
	OPER	2018	930200	Non-Labor	532 Materials Tax/Fght Loading	PA	0.37	0.26	0.08
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	-3.26	-2.29	-0.67
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	-6.89	-4.83	-1.42
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	-10.17	-7.14	-2.09
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	-10.96	-7.69	-2.25
	OPER	2018	930220	Non-Labor	525 Small Tools loading	PA	-4.5		-3.08
	OPER	2018	930200	Non-Labor	525 Small Tools loading	PA	-17.24	-12.09	-3.54
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	-20.94	-14.69	-4.3
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	-26.93	-18.89	-5.53

	OPER	2018	930220	Non-Labor	525 Small Tools loading	PA	-2.54		
	OPER	2018	930221	Non-Labor	511 Non-Service Loading	PA	-8.25		-5.66
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	-37.27	-26.14	-7.66
	OPER	2018	930220	Non-Labor	511 Non-Service Loading	PA	-15.19		-10.43
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	-15.17		-10.41
	OPER	2018	928010	Non-Labor	511 Non-Service Loading	PA	-5.44		
	OPER	2018	930221	Non-Labor	525 Small Tools loading	PA	-20.66		-14.16
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	-21.33		-14.62
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	-25.18		-17.26
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	-87.65	-61.47	-18.01
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	-102.93	-72.2	-21.16
	OPER	2018	928010	Non-Labor	511 Non-Service Loading	PA	-34.45		-23.62
	OPER	2018	930220	Non-Labor	525 Small Tools loading	PA	-39.38		-27.01
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	-194.51	-136.42	-39.96
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	-68.54		-46.99
	OPER	2018	930221	Non-Labor	511 Non-Service Loading	PA	-23.15		
	OPER	2018	930200	Non-Labor	511 Non-Service Loading	PA	-97.57		-66.9
	OPER	2018	928000	Non-Labor	511 Non-Service Loading	PA	-103.85		-71.2
	OPER	2018	928010	Non-Labor	511 Non-Service Loading	PA	-33.81		
9819018803	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	35,022.66	24,563.14	7,196.81
9815250444	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	33,133.39	23,238.1	6,808.58
9813391721	OPER	2018	921600	Non-Labor	628 UPS Purchases	AP	30,984.23	21,730.79	6,366.95
9813391721	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	30,984.23	21,730.79	6,366.95
9817122881	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	28,635.87	20,083.77	5,884.38
9820947408	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	28,208.11	19,783.76	5,796.48
9805979604	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	23,589.87	16,544.76	4,847.48
9807833403	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	22,025.54	15,447.61	4,526.03
9804132308	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	21,056.47	14,767.96	4,326.89
9802289323	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	20,850.72	14,623.65	4,284.61
870483062X10102018	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	6,852.08	4,805.71	1,408.03
870483062X10102018	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	6,852.08	4,805.71	1,408.03
870483062X12102017	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	5,835.09	4,092.44	1,199.05
870483062X12102018	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	5,643.58	3,958.12	1,159.7
870483062X09102018	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	5,522.55	3,873.24	1,134.83
870483062X11102018	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	5,403.85	3,789.99	1,110.44
870483062X03102018	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	4,714.68	3,306.64	968.82
870483062X04102018	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	4,703.67	3,298.92	966.56
9815250444	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	4,331.72	3,038.05	890.13
9817122881	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	4,306.11	3,020.09	884.86
9805979604	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	4,240.85	2,974.32	871.45
304779359	OPER	2018	921600	Non-Labor	600 Local Service	AP	4,188.66	2,937.72	860.73
9807833403	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	3,983.44	2,793.79	818.56
870483062X05102018	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	3,979.93	2,791.32	817.84
9804132308	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	3,901.43	2,736.27	801.7
9819018803	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	3,836.41	2,690.67	788.34
9820947408	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	3,833.1	2,688.34	787.66
9802289323	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	3,268.08	2,292.07	671.56
RU08180930	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	2,841.53	1,992.91	583.91
9813391721	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	2,613.58	1,833.03	537.06
1271106	OPER	2018	921600	Non-Labor	600 Local Service	AP	2,058.7	1,443.87	423.04
304840885	OPER	2018	921600	Non-Labor	600 Local Service	AP	1,646.67	1,154.89	338.37
303358301	OPER	2018	921600	Non-Labor	600 Local Service	AP	1,418.02	994.53	291.39
1271103	OPER	2018	921600	Non-Labor	600 Local Service	AP	1,397.41	980.07	287.15
314597677	OPER	2018	921600	Non-Labor	600 Local Service	AP	1,376.56	965.45	282.87
316057577	OPER	2018	921600	Non-Labor	600 Local Service	AP	1,376.56	965.45	282.87
311892269	OPER	2018	921600	Non-Labor	600 Local Service	AP	1,374.19	963.79	282.38
314561175	OPER	2018	921600	Non-Labor	600 Local Service	AP	1,368.42	959.74	281.2
307373485	OPER	2018	921600	Non-Labor	600 Local Service	AP	1,353.82	949.5	278.2
870483062X10102018	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	1,318.47	924.71	270.93
870483062X12102017	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	1,270.75	891.24	261.13
870483062X11102018	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	1,260.57	884.1	259.03
870483062X04102018	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	1,217.46	853.87	250.18
870483062X03102018	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	1,190.48	834.94	244.63

870483062X09102018	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	1,160.61	813.99	238.49
836677644X02102018	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	1,091.26	765.36	224.24
314638053	OPER	2018	921600	Non-Labor	600 Local Service	AP	1,082.38	759.13	222.42
870483062X05102018	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	922.83	647.23	189.63
9805979604	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	881.78	618.44	181.2
870483062X12102018	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	845.16	592.75	173.67
9802289323	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	808.8	567.25	166.2
304835677	OPER	2018	921600	Non-Labor	600 Local Service	AP	706.82	495.73	145.24
313245867	OPER	2018	921600	Non-Labor	600 Local Service	AP	684.21	479.87	140.6
307390351	OPER	2018	921600	Non-Labor	600 Local Service	AP	683.49	479.37	140.45
311952819	OPER	2018	921600	Non-Labor	600 Local Service	AP	682.15	478.43	140.18
306023037	OPER	2018	921600	Non-Labor	600 Local Service	AP	660.51	463.25	135.73
RU08157541	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	657.32	461.01	135.07
RU08149625	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	645.1	452.44	132.56
RU08177451	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	631.61	442.98	129.79
RU08170552	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	600.79	421.36	123.46
RU08180449	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	599.22	420.26	123.13
RU08174195	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	578.32	405.6	118.84
9813391721	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	569.71	399.57	117.07
9804132308	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	562.01	394.17	115.49
1271101	OPER	2018	921600	Non-Labor	603 Pagers	AP	557.7	391.14	114.6
303547759	OPER	2018	921600	Non-Labor	600 Local Service	AP	557.56	391.04	114.57
1271104	OPER	2018	921600	Non-Labor	600 Local Service	AP	549.46	385.36	112.91
9817122881	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	544.38	381.8	111.86
MND6071	OPER	2018	921110	Non-Labor	617 Hardware	AP	543.48	381.17	111.68
MGN9885	OPER	2018	921110	Non-Labor	617 Hardware	AP	543.48	381.17	111.68
313366939	OPER	2018	921600	Non-Labor	600 Local Service	AP	541.19	379.56	111.21
312021557	OPER	2018	921600	Non-Labor	600 Local Service	AP	540.15	378.83	111
RU08151939	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	534.31	374.74	109.8
307407201	OPER	2018	921600	Non-Labor	600 Local Service	AP	532.08	373.17	109.34
9815250444	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	531.32	372.64	109.18
9820947408	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	517.19	362.73	106.28
9819018803	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	516.29	362.1	106.09
MML0997	OPER	2018	921110	Non-Labor	617 Hardware	AP	508.92	356.93	104.58
9807833403	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	479.04	335.97	98.44
RU08160678	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	444.48	311.74	91.33
RU08154876	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	420.48	294.9	86.4
LVM2354	OPER	2018	921110	Non-Labor	617 Hardware	AP	385.61	270.45	79.24
W4200176SD	OPER	2018	921600	Non-Labor	603 Pagers	AP	356.07	249.73	73.17
9802236757	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	317.97	223.01	65.34
MNB2891	OPER	2018	921100	Non-Labor	617 Hardware	AP	213	149.39	43.77
MML7696	OPER	2018	921100	Non-Labor	617 Hardware	AP	181.16	127.06	37.23
MGH4037	OPER	2018	921110	Non-Labor	617 Hardware	AP	178.39	125.11	36.66
MJV2950	OPER	2018	921110	Non-Labor	617 Hardware	AP	178.39	125.11	36.66
W4200176SE	OPER	2018	921600	Non-Labor	603 Pagers	AP	157.3	110.32	32.32
1271837	OPER	2018	921600	Non-Labor	603 Pagers	AP	157.3	110.32	32.32
1281375	OPER	2018	921600	Non-Labor	603 Pagers	AP	148	103.8	30.41
W4200176SK	OPER	2018	921600	Non-Labor	603 Pagers	AP	148	103.8	30.41
W4200176SJ	OPER	2018	921600	Non-Labor	603 Pagers	AP	148	103.8	30.41
W4200176TA	OPER	2018	921600	Non-Labor	603 Pagers	AP	148	103.8	30.41
W4200176SI	OPER	2018	921600	Non-Labor	603 Pagers	AP	148	103.8	30.41
RU08157541	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	140.66	98.65	28.9
RU08154876	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	133.9	93.91	27.52
RU08160678	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	133.9	93.91	27.52
1-050250	OPER	2018	921110	Non-Labor	617 Hardware	AP	133.55	93.67	27.44
1-050075	OPER	2018	921110	Non-Labor	617 Hardware	AP	133.55	93.67	27.44
1-049805	OPER	2018	921110	Non-Labor	617 Hardware	AP	133.55	93.67	27.44
304752381	OPER	2018	921600	Non-Labor	600 Local Service	AP	126.43	88.67	25.98
RU08180449	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	121.5	85.21	24.97
RU08170552	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	121.5	85.21	24.97
RU08174195	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	121.5	85.21	24.97
RU08177451	OPER	2018	921600	Non-Labor	632 Smart Phone Service	AP	121.5	85.21	24.97
1271101	OPER	2018	921110	Non-Labor	603 Pagers	AP	120.88	84.78	24.84

3181	OPER	2018	921110	Non-Labor	617 Hardware	AP	113.85	79.85	23.4
LRL5319	OPER	2018	921010	Non-Labor	604 Printer Toner	AP	103.63	72.68	21.29
870483062X03102018	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	102.99	72.23	21.16
870483062X12102017	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	102.87	72.15	21.14
LWZ5669	OPER	2018	921110	Non-Labor	617 Hardware	AP	99.38	69.7	20.42
W4200176SL	OPER	2018	921600	Non-Labor	603 Pagers	AP	86.04	60.34	17.68
303401361	OPER	2018	921600	Non-Labor	600 Local Service	AP	84.28	59.11	17.32
PJW0436	OPER	2018	921100	Non-Labor	617 Hardware	AP	68.02	47.71	13.98
LZL2787	OPER	2018	921110	Non-Labor	617 Hardware	AP	67.47	47.32	13.86
NFZ3561	OPER	2018	921110	Non-Labor	617 Hardware	AP	65.5	45.94	13.46
66877	OPER	2018	921110	Non-Labor	641 Microwave	AP	63.3	44.4	13.01
F140868	OPER	2018	921110	Non-Labor	617 Hardware	AP	57.15	40.08	11.74
F140868	OPER	2018	921110	Non-Labor	617 Hardware	AP	57.15	40.08	11.74
W4200176SE	OPER	2018	921110	Non-Labor	603 Pagers	AP	51.06	35.81	10.49
3665	OPER	2018	921110	Non-Labor	645 Telephony Equip	AP	46.04	32.29	9.46
I070443	OPER	2018	921100	Non-Labor	617 Hardware	AP	42.52	29.82	8.74
1271105	OPER	2018	921600	Non-Labor	600 Local Service	AP	42.22	29.61	8.68
836118284X02102018	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	42.06	29.5	8.64
314701373	OPER	2018	921600	Non-Labor	600 Local Service	AP	41.58	29.16	8.54
316075755	OPER	2018	921600	Non-Labor	600 Local Service	AP	41.58	29.16	8.54
1271837	OPER	2018	921110	Non-Labor	603 Pagers	AP	41.47	29.08	8.52
312086443	OPER	2018	921600	Non-Labor	600 Local Service	AP	41.43	29.06	8.51
H36113	OPER	2018	921110	Non-Labor	648 Protection & Isolatr Equip	AP	41	28.76	8.43
66299	OPER	2018	921110	Non-Labor	641 Microwave	AP	36.96	25.92	7.59
NGN2973	OPER	2018	921100	Non-Labor	617 Hardware	AP	36.29	25.45	7.46
870483062X10102018	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	34.79	24.4	7.15
870483062X11102018	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	34.36	24.1	7.06
870483062X12102018	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	34.36	24.1	7.06
870483062X04102018	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	34.29	24.05	7.05
870483062X09102018	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	34.25	24.02	7.04
W4200176SD	OPER	2018	921110	Non-Labor	603 Pagers	AP	34.08	23.9	7
W4200176SL	OPER	2018	921110	Non-Labor	603 Pagers	AP	33.95	23.81	6.98
1281375	OPER	2018	921110	Non-Labor	603 Pagers	AP	32.52	22.81	6.68
W4200176SJ	OPER	2018	921110	Non-Labor	603 Pagers	AP	32.32	22.67	6.64
MKB8168	OPER	2018	921110	Non-Labor	617 Hardware	AP	30.33	21.27	6.23
W4200176SK	OPER	2018	921110	Non-Labor	603 Pagers	AP	29.66	20.8	6.09
W4200176TA	OPER	2018	921110	Non-Labor	603 Pagers	AP	29.64	20.79	6.09
W4200176SI	OPER	2018	921110	Non-Labor	603 Pagers	AP	29.32	20.56	6.02
870483062X05102018	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	28.91	20.28	5.94
9300885901	OPER	2018	921100	Non-Labor	617 Hardware	AP	25	17.53	5.14
303526345	OPER	2018	921600	Non-Labor	600 Local Service	AP	23.33	16.36	4.79
425274	OPER	2018	921110	Non-Labor	648 Protection & Isolatr Equip	AP	19.89	13.95	4.09
I072104	OPER	2018	921100	Non-Labor	617 Hardware	AP	18.5	12.97	3.8
H35572	OPER	2018	921110	Non-Labor	644 Optical Network Equip	AP	16	11.22	3.29
NPK7336	OPER	2018	921100	Non-Labor	617 Hardware	AP	12.6	8.84	2.59
LCS7080	OPER	2018	921100	Non-Labor	617 Hardware	AP	11.77	8.25	2.42
180719-0082	OPER	2018	921600	Non-Labor	615 Internet	AP	3.96	2.78	0.81
1-046160	OPER	2018	921110	Non-Labor	617 Hardware	AP	3.85	2.7	0.79
MKF1639	OPER	2018	921110	Non-Labor	617 Hardware	AP	3.37	2.36	0.69
RUO8149625	OPER	2018	921600	Non-Labor	608 Cell/Smart Phone Service	AP	0	0	0
307409477	OPER	2018	921600	Non-Labor	600 Local Service	AP	0.04	0.03	0.01
F140868	OPER	2018	921110	Non-Labor	617 Hardware	AP	-57.15	-40.08	-11.74
MQC3089	OPER	2018	921110	Non-Labor	617 Hardware	AP	-181.16	-127.06	-37.23
870483062X10102018	OPER	2018	921600	Non-Labor	629 Wireless WAN	AP	-6,852.08	-4,805.71	-1,408.03
9813391721	OPER	2018	921600	Non-Labor	628 UPS Purchases	AP	-30,984.23	-21,730.79	-6,366.95
1271122	OPER	2018	930200	Non-Labor	205 Airfare	AP	694.48	487.07	142.71
1270273	OPER	2018	930200	Non-Labor	205 Airfare	AP	592.67	415.67	121.79
1271087	OPER	2018	930200	Non-Labor	205 Airfare	AP	433.71	304.18	89.12
1271084	OPER	2018	930200	Non-Labor	205 Airfare	AP	382.18	268.04	78.53
1271317	OPER	2018	930200	Non-Labor	205 Airfare	AP	203.31	142.59	41.78
338470509A	OPER	2018	921000	Non-Labor	710 Rental Expense - Vehicle	AP	247.97	173.91	50.96
166Q36	OPER	2018	930200	Non-Labor	710 Rental Expense - Vehicle	AP	203.89	143	41.9
446690501	OPER	2018	921000	Non-Labor	710 Rental Expense - Vehicle	AP	193.47	135.69	39.75

237609	OPER	2018	921340	Non-Labor	230 Employee Lodging	AP	93	65.23	19.11
40251576	OPER	2018	921000	Non-Labor	230 Employee Lodging	AP	89	62.42	18.29
1271086	OPER	2018	930200	Non-Labor	210 Employee Auto Mileage	AP	263.27	184.64	54.1
1271085	OPER	2018	930200	Non-Labor	210 Employee Auto Mileage	AP	116.3	81.57	23.9
202452	OPER	2018	930200	Non-Labor	210 Employee Auto Mileage	AP	65.65	46.04	13.49
1270273	OPER	2018	930200	Non-Labor	210 Employee Auto Mileage	AP	38.06	26.69	7.82
1271084	OPER	2018	930200	Non-Labor	210 Employee Auto Mileage	AP	38.06	26.69	7.82
C303798	OPER	2018	930200	Non-Labor	720 Vehicle Fuel Gasoline	AP	5.22	3.66	1.07
1278696	OPER	2018	931000	Non-Labor	905 Permits	AP	700	490.95	143.84
1278272	OPER	2018	931000	Non-Labor	905 Permits	AP	100	70.14	20.55
1241624	OPER	2018	921000	Non-Labor	935 Subscriptions	AP	127.2	89.21	26.14
1278434	OPER	2018	921310	Non-Labor	935 Subscriptions	AP	37.99	26.64	7.81
18314450	OPER	2018	921310	Non-Labor	935 Subscriptions	AP	12	8.42	2.47
114523	OPER	2018	921320	Non-Labor	005 Legal Services	AP	975	683.82	200.35
2MN8B8	OPER	2018	921000	Non-Labor	850 Insurance - property	AP	238.55	167.31	49.02
639413458	OPER	2018	921000	Non-Labor	220 Employee Car Rental	AP	56.16		
639528705	OPER	2018	921000	Non-Labor	220 Employee Car Rental	AP	334.4	234.53	68.72
445364241	OPER	2018	930200	Non-Labor	220 Employee Car Rental	AP	169.51	118.89	34.83
38SKG7	OPER	2018	930200	Non-Labor	220 Employee Car Rental	AP	143.13	100.38	29.41
3VCQ7X	OPER	2018	930200	Non-Labor	220 Employee Car Rental	AP	143.13	100.38	29.41
545537800	OPER	2018	930200	Non-Labor	220 Employee Car Rental	AP	139.26	97.67	28.62
544570756	OPER	2018	930200	Non-Labor	220 Employee Car Rental	AP	137.58	96.49	28.27
400H32	OPER	2018	930200	Non-Labor	220 Employee Car Rental	AP	129.15	90.58	26.54
24FR88	OPER	2018	930200	Non-Labor	220 Employee Car Rental	AP	124.82	87.54	25.65
445989506	OPER	2018	930200	Non-Labor	220 Employee Car Rental	AP	123.37	86.53	25.35
544189695	OPER	2018	930200	Non-Labor	220 Employee Car Rental	AP	113.03	79.27	23.23
26XP7V	OPER	2018	930200	Non-Labor	220 Employee Car Rental	AP	111.61	78.28	22.93
3XFN8J	OPER	2018	921000	Non-Labor	220 Employee Car Rental	AP	62.68	43.96	12.88
3POL4Y	OPER	2018	921000	Non-Labor	220 Employee Car Rental	AP	59.96	42.05	12.32
541545559	OPER	2018	930200	Non-Labor	220 Employee Car Rental	AP	14.73	10.33	3.03
1270671	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	90		
202739	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	745.14	522.6	153.12
202651	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	731.35	512.93	150.29
202739	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	625.86	438.95	128.61
202876	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	261.55	183.44	53.75
202859	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	241.2	169.17	49.56
202640	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	170.75	119.76	35.08
7082001281	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	152.92	107.25	31.42
7724618	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	146.39	102.67	30.08
7790568	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	134.96	94.65	27.73
7600649	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	129.5	90.82	26.61
7578523	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	129.5	90.82	26.61
7697592	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	129.5	90.82	26.61
7082001133	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	122.55	85.95	25.18
202608	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	120.9	84.79	24.84
202337	OPER	2018	921010	Non-Labor	215 Employee Business Meals	AP	114.9	80.59	23.61
7665221	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	110.6	77.57	22.73
7082001150	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	96.57	67.73	19.84
7826301	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	95.14	66.73	19.55
7082001183	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	94.5	66.28	19.42
7082001151	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	93	65.23	19.11
7082001158	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	92.01	64.53	18.91
7082001167	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	91.01	63.83	18.7
7082001185	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	90.15	63.23	18.52
7082001179	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	86.4	60.6	17.75
202325	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	84.9	59.54	17.45
7082001128	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	79.31	55.62	16.3
7082001187	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	78.89	55.33	16.21
7082001162	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	77.86	54.61	16
202639	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	77.2	54.14	15.86
7082001127	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	76.45	53.62	15.71
7082001146	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	73.24	51.37	15.05
7082001163	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	72.64	50.95	14.93

7724618	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	72.1	50.57	14.82
7082001164	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	71.8	50.36	14.75
7082001171	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	69.46	48.72	14.27
7790568	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	66.47	46.62	13.66
202591	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	65.65	46.04	13.49
202508	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	65.65	46.04	13.49
202378	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	65.65	46.04	13.49
7578523	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	63.79	44.74	13.11
7697592	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	63.79	44.74	13.11
7600649	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	63.79	44.74	13.11
7082001155	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	62.23	43.65	12.79
10004	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	61.81	43.35	12.7
2538	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	60	42.08	12.33
2565	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	60	42.08	12.33
2560	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	60	42.08	12.33
2766	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	60	42.08	12.33
2566	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	60	42.08	12.33
7082001303	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	59.91	42.02	12.31
202347	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	56.65	39.73	11.64
7665221	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	54.48	38.21	11.2
7765708	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	50.84	35.66	10.45
1271086	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	45.44	31.87	9.34
7082001357	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	45.14	31.66	9.28
202733	OPER	2018	921010	Non-Labor	215 Employee Business Meals	AP	42	29.46	8.63
7631125	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	38.32	26.88	7.87
7082001126	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	36.62	25.68	7.53
7082001178A	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	31.93	22.39	6.56
7082001310	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	31.32	21.97	6.44
202868	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	26.5	18.59	5.45
202365	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	25.2	17.67	5.18
202231	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	25.2	17.67	5.18
202364	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	25.2	17.67	5.18
202721	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	25.2	17.67	5.18
202755	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	25.2	17.67	5.18
202420	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	25.2	17.67	5.18
202499	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	25.2	17.67	5.18
202705	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	25.2	17.67	5.18
202338	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	25.2	17.67	5.18
202232	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	25.2	17.67	5.18
202178	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	25.2	17.67	5.18
7765708	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	25.04	17.56	5.15
1271122	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	20.3	14.24	4.17
7631125	OPER	2018	921000	Non-Labor	215 Employee Business Meals	AP	18.86	13.23	3.88
7082001134	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	15.77	11.06	3.24
7082001159	OPER	2018	921300	Non-Labor	215 Employee Business Meals	AP	15.72	11.03	3.23
202398	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59
202399	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59
202445	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59
202869	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59
202703	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59
202596	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59
202757	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59
202706	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59
202300	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59
202604	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59
202447	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59
202878	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59
202500	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59
202854	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59
202502	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59
202575	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59
202701	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59
202702	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59

202444	OPER	2018	930200	Non-Labor	215 Employee Business Meals	AP	12.6	8.84	2.59
7082001190	OPER	2018	921010	Non-Labor	215 Employee Business Meals	AP	7.61	5.34	1.56
7082001115	OPER	2018	921300	Non-Labor	215 Employee Business Meals	AP	4.24	2.97	0.87
7082001157	OPER	2018	921300	Non-Labor	215 Employee Business Meals	AP	4.24	2.97	0.87
7082001132	OPER	2018	921300	Non-Labor	215 Employee Business Meals	AP	0	0	0
16400485	OPER	2018	921000	Non-Labor	935 Subscriptions	AP	11,422.12	8,010.9	2,347.13
16805144	OPER	2018	921000	Non-Labor	935 Subscriptions	AP	10,998.1	7,713.52	2,260
8048592623B	OPER	2018	928000	Non-Labor	890 Office Supplies	AP	712.37	499.62	146.38

Gas South Amount	Project Description	Company	Vendor Number	Vendor Name	Employee Name	Employee Number
10,247.60	Treasury Activities-099	001	7190	MOODYS INVESTORS SERVICE		
8,673.19	Company Utility Initiatives	001	107682	FORRESTER RESEARCH INC		
8,384.40	Treasury Activities-099	001	106717	S&P GLOBAL RATINGS		
4,087.50	Regional Business Issues OR	001	5173	THE CHAMBER OF MEDFORD / JACKSON COUNTY		
3,576.76	Treasury Activities-099	001	6009	CITIBANK NA		
3,199.30	IWG-Initial Analysis	001	13374	INTERACTION ASSOCIATES INC		
2,466.41	Risk Mgmt Admin Activity-099CM	001	107273	ARGUS MEDIA INC		
1,863.20	Risk Mgmt Admin Activity-099CM	001	106026	S&P GLOBAL MARKET INTELLIGENCE LLC		
1,788.37	Treasury Activities-099	001	6009	CITIBANK NA		
1,630.29	Treasury Activities-099	001	6009	CITIBANK NA		
1,461.21	Common-Company Communications	001	2015	HANNA & ASSOCIATES INC		
1,397.40	Admin Activities-Common to All	001	75391	UTILIMARC INC		
1,378.77	Risk Mgmt Admin Activity-099CM	001	44147	MOODYS ANALYTICS INC		
1,012.22	Common-Company Communications	001	104277	MEDIA WORKS RESOURCE GROUP		
931.60	Com - Trade/Professional Assoc	001	105580	SMART ELECTRIC POWER ALLIANCE		
836.46	Admin Activities-Common to All	001	13279	ASCENT GIS		
764.66	Admin Activities-Common to All	001	106359	CORELOGIC SPATIAL SOLUTIONS		
746.54	Gen Safety/Health Admin-099	001	1002	3E COMPANY		
698.69	Vendor/Program Support/Subscr	001	107984	SMART ENERGY CONSUMER COLLABORATIVE		
659.92	Corporate Planning-099	001	98241	HELVETICKA INC		
652.12	Treasury Activities-099	001	6009	CITIBANK NA		
575.26	Steam Plant Square	001	5311	STEAM PLANT SQUARE		
575.26	Steam Plant Square	001	5311	STEAM PLANT SQUARE		
575.26	Steam Plant Square	001	5311	STEAM PLANT SQUARE		
575.26	Steam Plant Square	001	5311	STEAM PLANT SQUARE		
575.26	Steam Plant Square	001	5311	STEAM PLANT SQUARE		
575.26	Steam Plant Square	001	5311	STEAM PLANT SQUARE		
575.26	Steam Plant Square	001	5311	STEAM PLANT SQUARE		
575.26	Steam Plant Square	001	5311	STEAM PLANT SQUARE		
575.26	Steam Plant Square	001	5311	STEAM PLANT SQUARE		
575.26	Steam Plant Square	001	5311	STEAM PLANT SQUARE		
568.27	Treasury Activities-099	001	6009	CITIBANK NA		
550.00	Or Gas Regulatory Activities	001	98781	ALS GROUP USA CORP		
465.80	Treasury Activities-099	001	8111	WILMINGTON TRUST COMPANY		
456.48	Customer Education General Exp	001	106117	ARBOR DAY FOUNDATION		
454.46	Property Management	001	33637	LAND EXPRESSIONS		
422.04	Vendor/Program Support/Subscr	001	108189	WEST LLC		
413.88	Vendor/Program Support/Subscr	001	108189	WEST LLC		
397.33	Corporate Planning-099	001	98241	HELVETICKA INC		
382.60	Vendor/Program Support/Subscr	001	108189	WEST LLC		
381.87	Vendor/Program Support/Subscr	001	108189	WEST LLC		
381.51	Vendor/Program Support/Subscr	001	108189	WEST LLC		
380.78	Vendor/Program Support/Subscr	001	108189	WEST LLC		
380.77	Vendor/Program Support/Subscr	001	108189	WEST LLC		
380.76	Vendor/Program Support/Subscr	001	108189	WEST LLC		
380.41	Vendor/Program Support/Subscr	001	99366	NASDAQ CORPORATE SOLUTIONS LLC		
380.41	Vendor/Program Support/Subscr	001	99366	NASDAQ CORPORATE SOLUTIONS LLC		
380.41	Vendor/Program Support/Subscr	001	99366	NASDAQ CORPORATE SOLUTIONS LLC		
372.64	Customer Education General Exp	001	106117	ARBOR DAY FOUNDATION		
372.64	Treasury Activities-099	001	6009	CITIBANK NA		
329.42	Vendor/Program Support/Subscr	001	99366	NASDAQ CORPORATE SOLUTIONS LLC		
287.35	Common-Company Communications	001	2015	HANNA & ASSOCIATES INC		
284.14	Common-Company Communications	001	27242	KLUNDT HOSMER DESIGN		
268.67	Company Utility Initiatives	001	107682	FORRESTER RESEARCH INC		
252.98	Investor Relations/Shareholder	001	97444	COMPUTERSHARE INC		
225.00	Regional Business Issues OR	001	6281	ROSEBURG AREA CHAMBER OF COMMERCE		
207.15	Gen Safety/Health Admin-099	001	31128	KYRON ENVIRONMENTAL		
202.49	Admin Activities-Common to All	001	7545	J J KELLER & ASSOCIATES INC		
202.09	Investor Relations/Shareholder	001	97444	COMPUTERSHARE INC		
201.91	Investor Relations/Shareholder	001	97444	COMPUTERSHARE INC		
201.85	Investor Relations/Shareholder	001	97444	COMPUTERSHARE INC		
201.85	Investor Relations/Shareholder	001	97444	COMPUTERSHARE INC		



200.92	Common-Company Communications	001	12719	COATES KOKES		
194.32	Investor Relations/Shareholder	001	97444	COMPUTERSHARE INC		
193.02	Admin Activities-Common to All	001	7545	J J KELLER & ASSOCIATES INC		
149.55	Oregon Community Activities	001				
131.17	Risk Mgmt Admin Activity-099CM	001	106026	S&P GLOBAL MARKET INTELLIGENCE LLC		
125.00	Oregon Community Activities	001	14564	CENTRAL POINT CHAMBER OF COMMERCE		
125.00	Oregon Community Activities	001	59760	GRANTS PASS & JOSEPHINE COUNTY		
124.78	Employment 099 CM	001	99280	CBS REPORTING INC		
120.64	Company Utility Initiatives	001	102797	GEMBA ACADEMY LLC		
107.91	Employment 099 CM	001	99280	CBS REPORTING INC		
88.50	Property Sales	001	107429	BPO NORTHWEST LLC		
85.52	Common-Company Communications	001	8988	NATIONAL COLOR GRAPHICS INC		
81.98	Internal Company Communication	001	100754	CREATIVE CATCH STUDIO		
81.73	Gen Safety/Health Admin-099	001	2613	ADVENTURES IN ADVERTISING		
77.88	Internal Company Communication	001	100754	CREATIVE CATCH STUDIO		
73.78	Internal Company Communication	001	100754	CREATIVE CATCH STUDIO		
70.57	Admin Activities-Common to All	001	8335	CLARKS ALL SPORTS		
70.27	Admin Activities-Common to All	001	107376	JOE PENNY VENTURES		
69.68	Internal Company Communication	001	100754	CREATIVE CATCH STUDIO		
69.68	Common-Company Communications	001	100754	CREATIVE CATCH STUDIO		
62.50	Oregon Community Activities	001	91289	SUTHERLIN AREA CHAMBER OF COMMERCE		
60.55	Common-Company Communications	001	29835	DEAN DAVIS PHOTOGRAPHY INC		
58.95	Company Utility Initiatives	001	107682	FORRESTER RESEARCH INC		
56.01	Common-Company Communications	001	2015	HANNA & ASSOCIATES INC		
55.43	Admin Activities-Common to All	001	13279	ASCENT GIS		
53.47	Company Utility Initiatives	001	107682	FORRESTER RESEARCH INC		
52.61	Admin Activities-Common to All	001	107376	JOE PENNY VENTURES		
52.38	Gen Safety/Health Admin-099	001	1236	STELLAR INDUSTRIAL SUPPLY INC		
52.05	Employment 099 CM	001	99280	CBS REPORTING INC		
46.57	Vendor/Program Support/Subscr	001	103045	SYMOS US INC		
46.57	Vendor/Program Support/Subscr	001	103045	SYMOS US INC		
46.57	Vendor/Program Support/Subscr	001	103045	SYMOS US INC		
45.65	Corporate Planning-099	001	22494	LCD EXPOSITION SERVICES		
38.64	Admin Activities-Common to All	001	106233	STANDARD PRINTWORKS		
36.80	Common-Environmental Expense	001	103416	REGULATORY COMPLIANCE SERVICES INC		
36.10	Internal Company Communication	001	2015	HANNA & ASSOCIATES INC		
27.94	Vendor/Program Support/Subscr	001	22696	CUTAWAY MEDIA		
27.94	Vendor/Program Support/Subscr	001	22696	CUTAWAY MEDIA		
27.94	Vendor/Program Support/Subscr	001	22696	CUTAWAY MEDIA		
27.94	Vendor/Program Support/Subscr	001	22696	CUTAWAY MEDIA		
27.94	Vendor/Program Support/Subscr	001	22696	CUTAWAY MEDIA		
27.94	Vendor/Program Support/Subscr	001	22696	CUTAWAY MEDIA		
27.94	Vendor/Program Support/Subscr	001	22696	CUTAWAY MEDIA		
27.94	Vendor/Program Support/Subscr	001	22696	CUTAWAY MEDIA		
27.94	Vendor/Program Support/Subscr	001	22696	CUTAWAY MEDIA		
27.02	Accounting Activities-099	001	16326	SUMMIT REHABILITATION ASSOC		
26.18	Admin Activities-Common to All	001				
24.92	Employment 099 CM	001	2015	HANNA & ASSOCIATES INC		
24.07	Common-Environmental Expense	001	1111	WASTE MANAGEMENT		
22.60	Admin Activities-Common to All	001	106233	STANDARD PRINTWORKS		
22.10	Property Management	001	55617	VOLT MANAGEMENT CORP		
21.63	Common-Company Communications	001	2613	ADVENTURES IN ADVERTISING		
19.57	Admin Activities-Common to All	001	16326	SUMMIT REHABILITATION ASSOC		
18.72	Admin Activities-Common to All	001	106233	STANDARD PRINTWORKS		
18.40	Common-Company Communications	001	2015	HANNA & ASSOCIATES INC		
16.11	Admin Activities-Common to All	001	99493	ENCOMPASS NORTHWEST SERVICES LLC		
15.65	Common-Environmental Expense	001	2061	GRAINGER		
15.06	Admin Activities-Common to All	001	106233	STANDARD PRINTWORKS		
13.98	Common-Company Communications	001	2015	HANNA & ASSOCIATES INC		
13.78	Risk Mgmt Admin Activity-099CM	001	101737	GUCKENHEIMER SERVICES LLC		
13.50	Gen Safety/Health Admin	001	16326	SUMMIT REHABILITATION ASSOC		
12.42	Admin Activities-Common to All	001				
11.73	Admin Activities-Common to All	001				

11.47	Oregon Community Activities	001	17737	HIGH DESERT PROMOTIONS & PRINTING LLC		
11.30	Risk Mgmt Admin Activity-099CM	001				
10.71	Employment 099 CM	001	11709	NORTHWEST PUBLIC POWER ASSOCIATION		
10.69	Common-Company Communications	001	2613	ADVENTURES IN ADVERTISING		
10.16	ET Admin Common All	001	90986	CULLIGAN SPOKANE WA		
10.16	ET Delivery Common All	001	90986	CULLIGAN SPOKANE WA		
8.72	IWG-Initial Analysis	001	101737	GUCKENHEIMER SERVICES LLC		
8.22	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
7.90	Admin Activities-Common to All	001	2613	ADVENTURES IN ADVERTISING		
7.68	Admin Activities-Common to All	001	101737	GUCKENHEIMER SERVICES LLC		
7.65	Common-Company Communications	001	2613	ADVENTURES IN ADVERTISING		
7.45	Admin Activities-Common to All	001				
7.36	Accounting Activities-099	001	105363	NACM NORTHWEST		
7.17	IWG-Initial Analysis	001	101737	GUCKENHEIMER SERVICES LLC		
7.14	IWG-Initial Analysis	001	101737	GUCKENHEIMER SERVICES LLC		
7.06	IWG-Initial Analysis	001	101737	GUCKENHEIMER SERVICES LLC		
6.99	Accounting Activities-099	001	105363	NACM NORTHWEST		
6.99	Accounting Activities-099	001	105363	NACM NORTHWEST		
6.99	Risk Mgmt Admin Activity-099CM	001	99100	RIMS		
6.90	Common-Company Communications	001	2613	ADVENTURES IN ADVERTISING		
6.70	Accounting Activities-099	001				
6.53	IWG-Initial Analysis	001	101737	GUCKENHEIMER SERVICES LLC		
6.53	Company Utility Initiatives	001				
6.23	IWG-Initial Analysis	001	101737	GUCKENHEIMER SERVICES LLC		
6.23	IWG-Initial Analysis	001	101737	GUCKENHEIMER SERVICES LLC		
6.16	Common-Environmental Expense	001	101737	GUCKENHEIMER SERVICES LLC		
6.03	IWG-Initial Analysis	001	101737	GUCKENHEIMER SERVICES LLC		
5.95	Admin Activities-Common to All	001	102848	PJS RUBBER STAMPS		
5.54	IWG-Initial Analysis	001	101737	GUCKENHEIMER SERVICES LLC		
4.80	IWG-Initial Analysis	001	2613	ADVENTURES IN ADVERTISING		
4.66	Gen Safety/Health Admin-099	001	6816	CLEARWATER MEDICAL CLINIC		
4.66	Admin Activities-Common to All	001	10052	CNA SURETY		
4.20	Common-Company Communications	001	2613	ADVENTURES IN ADVERTISING		
3.13	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
3.07	Admin Activities-Common to All	001	102848	PJS RUBBER STAMPS		
3.07	Admin Activities-Common to All	001	102848	PJS RUBBER STAMPS		
3.07	Admin Activities-Common to All	001	102848	PJS RUBBER STAMPS		
3.07	Admin Activities-Common to All	001	102848	PJS RUBBER STAMPS		
3.03	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
2.80	Risk Mgmt Admin Activity-099CM	001	103055	DTCC DERIVATIVES REPOSITORY LTD		
2.80	Risk Mgmt Admin Activity-099CM	001	103055	DTCC DERIVATIVES REPOSITORY LTD		
2.80	Risk Mgmt Admin Activity-099CM	001	103055	DTCC DERIVATIVES REPOSITORY LTD		
2.80	Risk Mgmt Admin Activity-099CM	001	103055	DTCC DERIVATIVES REPOSITORY LTD		
2.80	Risk Mgmt Admin Activity-099CM	001	103055	DTCC DERIVATIVES REPOSITORY LTD		
2.80	Risk Mgmt Admin Activity-099CM	001	103055	DTCC DERIVATIVES REPOSITORY LTD		
2.80	Risk Mgmt Admin Activity-099CM	001	103055	DTCC DERIVATIVES REPOSITORY LTD		
2.62	Common-Company Communications	001	2613	ADVENTURES IN ADVERTISING		
2.61	Common-Company Communications	001	2613	ADVENTURES IN ADVERTISING		
2.01	Property Locating	001	108176	ROW ACQUISITION SERVICES LLC		
1.86	Employment 099 CM	001	105260	MERCER		
1.86	ET Admin Common All	001	105413	REPUBLIC PARKING NORTHWEST		
1.79	Common Regulatory Activities	001	10579	COEUR D ALENE PRESS		
0.94	Common Regulatory Activities	001	13953	THE LEWISTON TRIBUNE		
0.94	Low Income Admin All	001				
0.94	ET Admin Common All	001				
-	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
-	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
-	Admin Activities-Common to All	001	2613	ADVENTURES IN ADVERTISING		
-	Risk Mgmt Admin Activity-099CM	001	103055	DTCC DERIVATIVES REPOSITORY LTD		
-	Treasury Activities-099	001	8897	THE COEUR D ALENE RESORT		
(0.94)	Common-Company Communications	001				
(6.73)	Common-Company Communications	001				

(10.16)	ET Delivery Common All	001	90986	CULLIGAN SPOKANE WA		
(14.91)	Common-Company Communications	001				
(20.62)	Common-Company Communications	001				
(27.02)	Common-Company Communications	001				
(31.07)	Common-Company Communications	001				
(33.94)	Common-Company Communications	001				
(34.64)	Common-Company Communications	001				
(37.57)	Common-Company Communications	001				
(59.06)	Common-Company Communications	001				
(80.12)	Common-Company Communications	001				
(98.40)	Common-Company Communications	001				
(931.60)	Com - Trade/Professional Assoc	001	105580	SMART ELECTRIC POWER ALLIANCE		
45.15	Annual Meeting	001	2347	CITY OF SPOKANE		
9.08	Annual Meeting	001	101737	GUCKENHEIMER SERVICES LLC		
8,746.33	Annual Report	001	27242	KLUNDT HOSMER DESIGN		
1,181.74	Board Of Director Activities	001	63303	REBECCA A KLEIN		
25.77	Board Of Director Activities	001	101590	JANET WIDMANN		
7.70	Board Of Director Activities	001	85434	DONALD C BURKE		
4.97	Board Of Director Activities	001	85434	DONALD C BURKE		
4.18	Board Of Director Activities	001	63303	REBECCA A KLEIN		
3.45	Board Of Director Activities	001	105298	SCOTT H MAW		
36.73	Common-Environmental Expense	001	103506	ARAMARK REFRESHMENT SERVICES		
25.40	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
22.98	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
21.85	Employment 099 CM	001	103506	ARAMARK REFRESHMENT SERVICES		
20.64	Employment 099 CM	001	103506	ARAMARK REFRESHMENT SERVICES		
18.85	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
18.01	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
17.92	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
17.50	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
16.16	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
16.02	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
15.80	Common-Environmental Expense	001	103506	ARAMARK REFRESHMENT SERVICES		
15.05	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
14.44	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
13.40	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
13.21	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
13.09	ET Admin Common All	001	103506	ARAMARK REFRESHMENT SERVICES		
11.82	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
11.53	Employment 099 CM	001	103506	ARAMARK REFRESHMENT SERVICES		
10.07	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
8.39	Common-Environmental Expense	001	103506	ARAMARK REFRESHMENT SERVICES		
7.56	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
6.10	Common-Environmental Expense	001	103506	ARAMARK REFRESHMENT SERVICES		
5.55	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
5.37	EDBT Common	001	103506	ARAMARK REFRESHMENT SERVICES		
5.37	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
5.37	ET Admin Common All	001	103506	ARAMARK REFRESHMENT SERVICES		
4.35	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
2.42	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
2.32	Employment 099 CM	001	103506	ARAMARK REFRESHMENT SERVICES		
2.04	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
1.86	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
1.46	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
0.51	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
85.74	Gas - Trade/Professional Assoc	001	5184	ENTERPRISE RENT A CAR		
13.34	Risk Mgmt Admin Activity-099CM	001	5184	ENTERPRISE RENT A CAR		
8.87	Risk Mgmt Admin Activity-099CM	001	5184	ENTERPRISE RENT A CAR		
5.48	Gen Safety/Health Admin-099	001	5184	ENTERPRISE RENT A CAR		
5.55	Admin Activities-Common to All	001				
11.18	Common Regulatory Activities	001				
11.18	Common Regulatory Activities	001				
19.57	Gen Safety/Health Admin	001	70776	AMERICAN MOBILE DRUG TESTING		

19.09	Gen Safety/Health Admin	001	70776	AMERICAN MOBILE DRUG TESTING		
18.63	Gen Safety/Health Admin	001	70776	AMERICAN MOBILE DRUG TESTING		
16.77	Gen Safety/Health Admin-099	001	70776	AMERICAN MOBILE DRUG TESTING		
16.30	Gen Safety/Health Admin-099	001	70776	AMERICAN MOBILE DRUG TESTING		
14.44	Gen Safety/Health Admin	001	70776	AMERICAN MOBILE DRUG TESTING		
9.78	Gen Safety/Health Admin-099	001	70776	AMERICAN MOBILE DRUG TESTING		
5.13	Gen Safety/Health Admin	001	108124	ONSITE DRUG & ALCOHOL TESTING INC		
4.66	Gen Safety/Health Admin	001	108124	ONSITE DRUG & ALCOHOL TESTING INC		
2.33	Gen Safety/Health Admin	001	70776	AMERICAN MOBILE DRUG TESTING		
2.33	Gen Safety/Health Admin-099	001	70776	AMERICAN MOBILE DRUG TESTING		
2.33	Gen Safety/Health Admin	001	108124	ONSITE DRUG & ALCOHOL TESTING INC		
2.33	Gen Safety/Health Admin	001	108124	ONSITE DRUG & ALCOHOL TESTING INC		
2.33	Gen Safety/Health Admin-099	001	108124	ONSITE DRUG & ALCOHOL TESTING INC		
28.91	A and G Common Training	001	103506	ARAMARK REFRESHMENT SERVICES		
198.25	Common-Environmental Expense	001	50496	OREGON DEPARTMENT OF REVENUE		
71.27	Common-Environmental Expense	001	8904	WASHINGTON STATE DEPT OF ECOLOGY		
71.27	Common-Environmental Expense	001	8904	WASHINGTON STATE DEPT OF ECOLOGY		
71.27	Common-Environmental Expense	001	8904	WASHINGTON STATE DEPT OF ECOLOGY		
512.37	Gen Safety/Health Admin	001	13368	NATIONAL COMPLIANCE MANAGEMENT SERVICE INC		
327.93	Gen Safety/Health Admin	001	105349	MORNEAU SHEPELL DBA LIMITED		
317.68	Gen Safety/Health Admin-099	001	105349	MORNEAU SHEPELL DBA LIMITED		
315.11	Gen Safety/Health Admin	001	105349	MORNEAU SHEPELL DBA LIMITED		
212.64	Gen Safety/Health Admin	001	105349	MORNEAU SHEPELL DBA LIMITED		
116.45	Gen Safety/Health Admin	001	13368	NATIONAL COMPLIANCE MANAGEMENT SERVICE INC		
30.83	Gen Safety/Health Admin	001	6094	GRITMAN MEDICAL CENTER INC		
27.11	Gen Safety/Health Admin	001				
20.36	Gen Safety/Health Admin	001	6094	GRITMAN MEDICAL CENTER INC		
16.77	Gen Safety/Health Admin	001	78275	PROVIDENCE HEALTH & SERVICES		
15.84	Gen Safety/Health Admin	001	6816	CLEARWATER MEDICAL CLINIC		
15.12	Gen Safety/Health Admin	001	6094	GRITMAN MEDICAL CENTER INC		
15.00	Gen Safety/Health Admin	001	7552	TRI STATE		
13.50	Gen Safety/Health Admin	001	6816	CLEARWATER MEDICAL CLINIC		
13.50	Gen Safety/Health Admin-099	001	6816	CLEARWATER MEDICAL CLINIC		
11.74	Gen Safety/Health Admin	001	106938	BONNER GENERAL OCCUPATIONAL HEALTH		
11.74	Gen Safety/Health Admin-099	001	106938	BONNER GENERAL OCCUPATIONAL HEALTH		
11.64	Gen Safety/Health Admin-099	001	6816	CLEARWATER MEDICAL CLINIC		
11.18	Gen Safety/Health Admin	001	78275	PROVIDENCE HEALTH & SERVICES		
10.80	Gen Safety/Health Admin-099	001	72637	KOOTENAI URGENT CARE		
10.39	Gen Safety/Health Admin	001	6094	GRITMAN MEDICAL CENTER INC		
8.39	Gen Safety/Health Admin	001	78275	PROVIDENCE HEALTH & SERVICES		
8.39	Gen Safety/Health Admin-099	001	78275	PROVIDENCE HEALTH & SERVICES		
7.83	Gen Safety/Health Admin	001	106938	BONNER GENERAL OCCUPATIONAL HEALTH		
7.83	Gen Safety/Health Admin-099	001	106938	BONNER GENERAL OCCUPATIONAL HEALTH		
7.83	Gen Safety/Health Admin-099	001	106938	BONNER GENERAL OCCUPATIONAL HEALTH		
7.26	Gen Safety/Health Admin-099	001	78275	PROVIDENCE HEALTH & SERVICES		
6.53	Gen Safety/Health Admin-099	001	7405	BENEWAH COMMUNITY HOSPITAL		
6.53	Gen Safety/Health Admin	001	6816	CLEARWATER MEDICAL CLINIC		
6.53	Gen Safety/Health Admin	001	6816	CLEARWATER MEDICAL CLINIC		
6.05	Gen Safety/Health Admin	001	101309	DIRNE HEALTH CENTERS INC		
5.65	Gen Safety/Health Admin	001	6094	GRITMAN MEDICAL CENTER INC		
5.64	Gen Safety/Health Admin-099	001	6094	GRITMAN MEDICAL CENTER INC		
5.59	Gen Safety/Health Admin	001	78275	PROVIDENCE HEALTH & SERVICES		
5.59	Gen Safety/Health Admin	001	78275	PROVIDENCE HEALTH & SERVICES		
5.59	Gen Safety/Health Admin	001	78275	PROVIDENCE HEALTH & SERVICES		
5.40	Gen Safety/Health Admin-099	001	72637	KOOTENAI URGENT CARE		
5.24	Gen Safety/Health Admin	001	6290	STERICYCLE INC		
4.84	Gen Safety/Health Admin	001	78275	PROVIDENCE HEALTH & SERVICES		
4.84	Gen Safety/Health Admin	001	78275	PROVIDENCE HEALTH & SERVICES		
4.84	Gen Safety/Health Admin	001	78275	PROVIDENCE HEALTH & SERVICES		
4.84	Gen Safety/Health Admin	001	78275	PROVIDENCE HEALTH & SERVICES		
4.84	Gen Safety/Health Admin	001	78275	PROVIDENCE HEALTH & SERVICES		
4.66	Gen Safety/Health Admin	001	6816	CLEARWATER MEDICAL CLINIC		
4.66	Gen Safety/Health Admin	001	6816	CLEARWATER MEDICAL CLINIC		

4.66	Gen Safety/Health Admin-099	001	6816	CLEARWATER MEDICAL CLINIC		
4.48	Gen Safety/Health Admin	001	6898	US HEALTHWORKS MEDICAL GROUP WA,PS		
4.48	Gen Safety/Health Admin	001	6898	US HEALTHWORKS MEDICAL GROUP WA,PS		
4.00	Gen Safety/Health Admin-099	001	101978	US HEALTHWORKS MEDICAL GROUP PC		
4.00	Gen Safety/Health Admin-099	001	101978	US HEALTHWORKS MEDICAL GROUP PC		
3.91	Gen Safety/Health Admin-099	001	106938	BONNER GENERAL OCCUPATIONAL HEALTH		
3.91	Gen Safety/Health Admin-099	001	106938	BONNER GENERAL OCCUPATIONAL HEALTH		
2.80	Gen Safety/Health Admin	001	108169	BLACK HILLS URGENT CARE LLC		
2.80	Gen Safety/Health Admin	001	6094	GRITMAN MEDICAL CENTER INC		
2.80	Gen Safety/Health Admin-099	001	72637	KOOTENAI URGENT CARE		
2.80	Gen Safety/Health Admin	001	92925	OCCUHEALTH		
2.80	Gen Safety/Health Admin	001	92925	OCCUHEALTH		
2.80	Gen Safety/Health Admin-099	001	92925	OCCUHEALTH		
2.80	Gen Safety/Health Admin-099	001	92925	OCCUHEALTH		
2.80	Gen Safety/Health Admin	001	78275	PROVIDENCE HEALTH & SERVICES		
2.80	Gen Safety/Health Admin	001	78275	PROVIDENCE HEALTH & SERVICES		
2.80	Gen Safety/Health Admin-099	001	78275	PROVIDENCE HEALTH & SERVICES		
2.42	Gen Safety/Health Admin	001	78275	PROVIDENCE HEALTH & SERVICES		
2.42	Gen Safety/Health Admin-099	001	78275	PROVIDENCE HEALTH & SERVICES		
2.42	Gen Safety/Health Admin-099	001	78275	PROVIDENCE HEALTH & SERVICES		
2.42	Gen Safety/Health Admin	001	30563	SYRINGA HOSPITAL AND CLINICS INC		
2.33	Gen Safety/Health Admin-099	001	108751	BI STATE OCCUPATIONAL SAFETY & HEALTH PC		
2.33	Gen Safety/Health Admin-099	001	6816	CLEARWATER MEDICAL CLINIC		
2.33	Gen Safety/Health Admin	001	101309	DIRNE HEALTH CENTERS INC		
2.33	Gen Safety/Health Admin	001	101309	DIRNE HEALTH CENTERS INC		
2.33	Gen Safety/Health Admin-099	001	101309	DIRNE HEALTH CENTERS INC		
2.33	Gen Safety/Health Admin-099	001	101309	DIRNE HEALTH CENTERS INC		
2.33	Gen Safety/Health Admin-099	001	101309	DIRNE HEALTH CENTERS INC		
2.24	Gen Safety/Health Admin	001	101234	CONFLUENCE HEALTH		
2.24	Gen Safety/Health Admin	001	101234	CONFLUENCE HEALTH		
2.24	Gen Safety/Health Admin	001	101234	CONFLUENCE HEALTH		
2.14	Gen Safety/Health Admin	001	101234	CONFLUENCE HEALTH		
1.95	Gen Safety/Health Admin	001	10298	BASIN IMMEDIATE CARE		
1.95	Gen Safety/Health Admin-099	001	10298	BASIN IMMEDIATE CARE		
1.86	Gen Safety/Health Admin	001	8170	CLEARWATER VALLEY HOSPITAL		
1.40	Gen Safety/Health Admin	001	17824	INTERPATH LABORATORY		
1.40	Gen Safety/Health Admin-099	001	17824	INTERPATH LABORATORY		
536.60	Gen Safety/Health Admin	001	104129	LESTER R SLOAN		
268.30	Gen Safety/Health Admin	001	104980	CAROLYN J HENDRIKSON		
268.30	Gen Safety/Health Admin	001	104129	LESTER R SLOAN		
134.15	Gen Safety/Health Admin	001	104980	CAROLYN J HENDRIKSON		
81.52	Gen Safety/Health Admin	001	106007	CHARLES CLAYTON MORRISON MD		
34.66	Gen Safety/Health Admin	001	61675	PAML LLC		
31.02	Gen Safety/Health Admin	001	61675	PAML LLC		
29.43	Gen Safety/Health Admin	001	61675	PAML LLC		
21.78	Gen Safety/Health Admin-099	001	61675	PAML LLC		
18.48	Gen Safety/Health Admin-099	001	61675	PAML LLC		
16.18	Gen Safety/Health Admin	001	61675	PAML LLC		
13.86	Gen Safety/Health Admin	001	61675	PAML LLC		
13.86	Gen Safety/Health Admin	001	61675	PAML LLC		
12.54	Gen Safety/Health Admin	001	61675	PAML LLC		
11.55	Gen Safety/Health Admin-099	001	61675	PAML LLC		
8.08	Gen Safety/Health Admin	001	61675	PAML LLC		
8.08	Gen Safety/Health Admin-099	001	61675	PAML LLC		
2.33	Gen Safety/Health Admin-099	001	86201	PATHOLOGISTS REGIONAL LABORATORY		
367.89	Employment 099 CM	001	100754	CREATIVE CATCH STUDIO		
4,638.98	Investor Relations/Shareholder	001	22789	BROADRIDGE ICS		
2,586.13	Vendor/Program Support/Subscr	001	99366	NASDAQ CORPORATE SOLUTIONS LLC		
1,953.97	Vendor/Program Support/Subscr	001	99366	NASDAQ CORPORATE SOLUTIONS LLC		
1,953.97	Vendor/Program Support/Subscr	001	99366	NASDAQ CORPORATE SOLUTIONS LLC		
1,374.26	Investor Relations/Shareholder	001	97444	COMPUTERSHARE INC		
1,199.96	Investor Relations/Shareholder	001	22789	BROADRIDGE ICS		
953.73	Investor Relations/Shareholder	001	97444	COMPUTERSHARE INC		

906.47	Investor Relations/Shareholder	001	97444	COMPUTERSHARE INC		
843.80	Investor Relations/Shareholder	001	97444	COMPUTERSHARE INC		
710.51	Investor Relations/Shareholder	001	97444	COMPUTERSHARE INC		
704.68	Investor Relations/Shareholder	001	97444	COMPUTERSHARE INC		
669.80	Investor Relations/Shareholder	001	97444	COMPUTERSHARE INC		
632.17	Vendor/Program Support/Subscr	001	108189	WEST LLC		
627.40	Investor Relations/Shareholder	001	97444	COMPUTERSHARE INC		
626.99	Investor Relations/Shareholder	001	97444	COMPUTERSHARE INC		
465.05	Vendor/Program Support/Subscr	001	54297	THOMSON REUTERS (MARKETS) LLC		
465.05	Vendor/Program Support/Subscr	001	54297	THOMSON REUTERS (MARKETS) LLC		
465.05	Vendor/Program Support/Subscr	001	54297	THOMSON REUTERS (MARKETS) LLC		
249.79	Investor Relations/Shareholder	001	22789	BROADRIDGE ICS		
166.29	Investor Relations/Shareholder	001	22789	BROADRIDGE ICS		
98.72	Investor Relations/Shareholder	001	73867	MEDIANT COMMUNICATIONS INC		
68.66	Vendor/Program Support/Subscr	001	108189	WEST LLC		
59.63	Investor Relations/Shareholder	001	108189	WEST LLC		
59.44	Investor Relations/Shareholder	001	22958	FOLIO INVESTMENTS INC		
58.86	Vendor/Program Support/Subscr	001	108189	WEST LLC		
46.75	Investor Relations/Shareholder	001	22958	FOLIO INVESTMENTS INC		
32.12	Vendor/Program Support/Subscr	001	108189	WEST LLC		
22.06	Investor Relations/Shareholder	001	9709	ICE SYSTEMS INC		
9.31	Investor Relations/Shareholder	001	106026	S&P GLOBAL MARKET INTELLIGENCE LLC		
8.39	Vendor/Program Support/Subscr	001	15910	NYSE MARKET INC		
8.39	Vendor/Program Support/Subscr	001	15910	NYSE MARKET INC		
8.39	Vendor/Program Support/Subscr	001	15910	NYSE MARKET INC		
8.39	Vendor/Program Support/Subscr	001	15910	NYSE MARKET INC		
8.39	Vendor/Program Support/Subscr	001	15910	NYSE MARKET INC		
8.39	Vendor/Program Support/Subscr	001	15910	NYSE MARKET INC		
8.39	Vendor/Program Support/Subscr	001	15910	NYSE MARKET INC		
8.39	Vendor/Program Support/Subscr	001	15910	NYSE MARKET INC		
6.31	Investor Relations/Shareholder	001	73867	MEDIANT COMMUNICATIONS INC		
4.67	Vendor/Program Support/Subscr	001	22789	BROADRIDGE ICS		
775.44	Treasury Activities-099	001	54297	THOMSON REUTERS (MARKETS) LLC		
775.44	Treasury Activities-099	001	54297	THOMSON REUTERS (MARKETS) LLC		
775.44	Treasury Activities-099	001	54297	THOMSON REUTERS (MARKETS) LLC		
465.05	Risk Mgmt Admin Activity-099CM	001	54297	THOMSON REUTERS (MARKETS) LLC		
465.05	Risk Mgmt Admin Activity-099CM	001	54297	THOMSON REUTERS (MARKETS) LLC		
465.05	Risk Mgmt Admin Activity-099CM	001	54297	THOMSON REUTERS (MARKETS) LLC		
96.51	A and G Common Training	001	1507	PLATT		
18,432.10	Gas - Trade/Professional Assoc	001				
17,270.00	Or Gas Regulatory Activities	001				
17,160.00	Or Gas Regulatory Activities	001				
10,647.26	Corporate Planning-099	001				
9,768.00	Or Gas Regulatory Activities	001				
8,922.11	Gas - Trade/Professional Assoc	001				
2,008.52	Employment 099 CM	001				
1,666.26	Admin Activities-Common to All	001				
1,496.15	Admin Activities-Common to All	001				
1,424.42	Admin Activities-Common to All	001				
1,291.20	Corporate Planning-099	001				
1,035.00	Employment 099 CM	001				
1,022.91	ET Operations Common All	001				
848.15	ET Operations Common All	001				
840.30	Corporate Planning-099	001				
589.24	Corporate Planning-099	001				
569.80	Company Utility Initiatives	001				
557.86	Common Regulatory Activities	001				
556.41	Charitable/Civic Ops-Gas	001				
486.22	ET Operations Common All	001				
420.88	ET Operations Common All	001				
411.49	ET Operations Common All	001				
411.07	Charitable/Civic Ops-Gas	001				
410.44	ET Operations Common All	001				

368.70	ET Operations Common All	001				
363.58	Or Gas Regulatory Activities	001				
331.00	Common Regulatory Activities	001				
291.96	Common Regulatory Activities	001				
285.50	Or Gas Regulatory Activities	001				
275.69	Common Regulatory Activities	001				
249.01	ET Operations Common All	001				
207.43	Or Gas Regulatory Activities	001				
204.64	Common Regulatory Activities	001				
201.68	Common Regulatory Activities	001				
198.50	ET Operations Common All	001				
193.51	Common Regulatory Activities	001				
189.24	Charitable/Civic Ops-Gas	001				
188.45	Common Regulatory Activities	001				
186.65	Or Gas Regulatory Activities	001				
178.67	Charitable/Civic Ops-Gas	001				
173.47	ET Operations Common All	001				
173.29	Or Gas Regulatory Activities	001				
169.22	Common Regulatory Activities	001				
157.03	Gas - Trade/Professional Assoc	001				
140.83	Charitable/Civic Ops-Gas	001				
136.76	Or Gas Regulatory Activities	001				
135.02	Or Gas Regulatory Activities	001				
132.69	Oregon PGA Labor	001				
128.47	Common Regulatory Activities	001				
120.28	Or Gas Regulatory Activities	001				
118.40	Charitable/Civic Ops-Gas	001				
118.22	Charitable/Civic Ops-Gas	001				
117.90	Or Gas Regulatory Activities	001				
116.05	Charitable/Civic Ops-Gas	001				
113.69	Or Gas Regulatory Activities	001				
111.33	Common Regulatory Activities	001				
105.09	Or Gas Regulatory Activities	001				
88.03	Gas - Trade/Professional Assoc	001				
85.86	Corporate Planning-099	001				
84.75	Corporate Planning-099	001				
81.05	Charitable/Civic Ops-Gas	001				
80.54	Charitable/Civic Ops-Gas	001				
80.05	Oregon Community Activities	001				
78.34	Charitable/Civic Ops-Gas	001				
76.61	Corporate Planning-099	001				
75.61	Charitable/Civic Ops-Gas	001				
73.81	Corporate Planning-099	001				
70.04	Charitable/Civic Ops-Gas	001				
67.33	Charitable/Civic Ops-Gas	001				
66.45	Charitable/Civic Ops-Gas	001				
60.38	Or Gas Regulatory Activities	001				
58.57	Charitable/Civic Ops-Gas	001				
57.76	Gas All Regulatory Activities	001				
56.92	Charitable/Civic Ops-Gas	001				
54.38	Oregon PGA Labor	001				
53.14	Charitable/Civic Ops-Gas	001				
50.69	Company Utility Initiatives	001				
49.92	Gas - Trade/Professional Assoc	001				
49.72	Charitable/Civic Ops-Gas	001				
48.81	Charitable/Civic Ops-Gas	001				
48.79	Charitable/Civic Ops-Gas	001				
48.48	Gas Ops Admin Activity - Amin	001				
46.30	Oregon Community Activities	001				
45.15	Oregon Community Activities	001				
42.65	A and G Common Training	001				
42.34	Company Utility Initiatives	001				
40.93	Charitable/Civic Ops-Gas	001				

40.05	Charitable/Civic Ops-Gas	001				
39.05	Charitable/Civic Ops-Gas	001				
38.66	Corporate Planning-099	001				
34.71	Charitable/Civic Ops-Gas	001				
33.89	Charitable/Civic Ops-Gas	001				
33.72	Gas - Trade/Professional Assoc	001				
32.82	Charitable/Civic Ops-Gas	001				
32.54	Charitable/Civic Ops-Gas	001				
30.58	Gas - Trade/Professional Assoc	001				
29.52	Charitable/Civic Ops-Gas	001				
29.16	Oregon Community Activities	001				
28.60	Charitable/Civic Ops-Gas	001				
28.17	Charitable/Civic Ops-Gas	001				
27.99	Charitable/Civic Ops-Gas	001				
25.22	Charitable/Civic Ops-Gas	001				
25.00	Oregon PGA Labor	001				
23.61	A and G Common Training	001				
23.54	Charitable/Civic Ops-Gas	001				
23.13	Gas - Trade/Professional Assoc	001				
22.88	Charitable/Civic Ops-Gas	001				
22.34	Charitable/Civic Ops-Gas	001				
21.96	Charitable/Civic Ops-Gas	001				
21.56	Charitable/Civic Ops-Gas	001				
21.28	Common Government Relations	001				
21.14	Board Of Director Activities	001				
20.53	Charitable/Civic Ops-Gas	001				
20.40	Charitable/Civic Ops-Gas	001				
20.22	Charitable/Civic Ops-Gas	001				
20.12	Gas Trade Prof Org All States	001				
19.73	Oregon Community Activities	001				
19.70	Charitable/Civic Ops-Gas	001				
19.36	Charitable/Civic Ops-Gas	001				
19.17	Charitable/Civic Ops-Gas	001				
19.16	GDAA General Rate Case Activ	001				
18.40	Charitable/Civic Ops-Gas	001				
18.09	Corporate Planning-099	001				
17.93	Charitable/Civic Ops-Gas	001				
17.84	Charitable/Civic Ops-Gas	001				
16.43	A and G Common Training	001				
16.35	Charitable/Civic Ops-Gas	001				
16.32	GDOR General Rate Case Activ	001				
16.06	Company Utility Initiatives	001				
15.48	Charitable/Civic Ops-Gas	001				
15.18	Charitable/Civic Ops-Gas	001				
15.06	Charitable/Civic Ops-Gas	001				
15.01	Oregon Community Activities	001				
14.96	Charitable/Civic Ops-Gas	001				
14.56	Charitable/Civic Ops-Gas	001				
14.46	Charitable/Civic Ops-Gas	001				
14.08	Charitable/Civic Ops-Gas	001				
14.08	Charitable/Civic Ops-Gas	001				
13.25	Oregon PGA Labor	001				
13.02	Charitable/Civic Ops-Gas	001				
12.89	GDOR General Rate Case Activ	001				
12.89	Charitable/Civic Ops-Gas	001				
12.79	Charitable/Civic Ops-Gas	001				
12.76	Charitable/Civic Ops-Gas	001				
12.23	Company Utility Initiatives	001				
11.87	Oregon PGA Labor	001				
11.83	GDOR General Rate Case Activ	001				
11.78	Company Utility Initiatives	001				
10.99	Charitable/Civic Ops-Gas	001				
10.61	Company Utility Initiatives	001				



10.44	Property Management	001				
10.12	Charitable/Civic Ops-Gas	001				
9.78	Charitable/Civic Ops-Gas	001				
9.49	Charitable/Civic Ops-Gas	001				
9.37	Charitable/Civic Ops-Gas	001				
8.62	Charitable/Civic Ops-Gas	001				
8.54	A and G Common Training	001				
8.41	Common Regulatory Activities	001				
8.31	Charitable/Civic Ops-Gas	001				
8.00	Charitable/Civic Ops-Gas	001				
7.86	GDAA General Rate Case Activ	001				
7.22	Charitable/Civic Ops-Gas	001				
7.04	Oregon Community Activities	001				
7.01	A and G Common Training	001				
6.94	Board Of Director Activities	001				
6.89	Company Utility Initiatives	001				
6.74	Oregon Community Activities	001				
6.51	Charitable/Civic Ops-Gas	001				
6.24	A and G Common Training	001				
5.60	Regional Business Policy OR	001				
5.34	Property Management	001				
5.31	Common Regulatory Activities	001				
5.02	Com - Trade/Professional Assoc	001				
5.01	Charitable/Civic Ops-Gas	001				
5.01	A and G Common Training	001				
4.88	Charitable/Civic Ops-Gas	001				
4.81	A and G Common Training	001				
4.69	A and G Common Training	001				
4.50	Regional Business Policy OR	001				
4.19	Common Regulatory Activities	001				
4.18	A and G Common Training	001				
4.11	Gas - Trade/Professional Assoc	001				
4.04	Charitable/Civic Ops-Gas	001				
3.84	Charitable/Civic Ops-Gas	001				
3.80	A and G Common Training	001				
3.59	Common Regulatory Activities	001				
3.54	Charitable/Civic Ops-Gas	001				
3.42	GDAA General Rate Case Activ	001				
3.42	GDAA General Rate Case Activ	001				
3.26	Common Government Relations	001				
3.21	Safety Eyewear Program	001				
3.15	Company Utility Initiatives	001				
3.11	Common Regulatory Activities	001				
3.09	A and G Common Training	001				
3.05	Common Regulatory Activities	001				
2.96	Common Government Relations	001				
2.82	Common Regulatory Activities	001				
2.81	Charitable/Civic Ops-Gas	001				
2.80	Common Regulatory Activities	001				
2.79	Common Regulatory Activities	001				
2.78	Common Government Relations	001				
2.72	Company Utility Initiatives	001				
2.68	Regional Business Policy OR	001				
2.67	Charitable/Civic Ops-Gas	001				
2.46	Common Government Relations	001				
2.29	A and G Common Training	001				
2.05	Common Regulatory Activities	001				
2.02	Common Regulatory Activities	001				
1.97	A and G Common Training	001				
1.76	Common-Company Communications	001				
1.73	A and G Common Training	001				
1.62	Property Management	001				
1.61	Common Government Relations	001				

1.56	A and G Common Training	001				
1.51	A and G Common Training	001				
1.42	A and G Common Training	001				
1.37	Company Utility Initiatives	001				
1.32	Common Regulatory Activities	001				
1.31	Charitable/Civic Ops-Gas	001				
1.30	A and G Common Training	001				
1.28	Safety Eyewear Program	001				
1.25	Oregon Community Activities	001				
1.24	A and G Common Training	001				
1.10	ET Admin Common All	001				
1.09	ET Admin Common All	001				
1.08	Property Management	001				
1.06	Charitable/Civic Ops-Gas	001				
0.91	A and G Common Training	001				
0.89	IWG-Initial Analysis	001				
0.87	Common Regulatory Activities	001				
0.84	Admin Activities-Common to All	001				
0.76	ET Admin Common All	001				
0.76	ET Admin Common All	001				
0.76	Company Utility Initiatives	001				
0.67	Common-Company Communications	001				
0.63	Common Regulatory Activities	001				
0.61	A and G Common Training	001				
0.59	Oregon Community Activities	001				
0.59	ET Admin Common All	001				
0.50	Company Utility Initiatives	001				
0.46	Common-Company Communications	001				
0.45	A and G Common Training	001				
0.44	Common Regulatory Activities	001				
0.42	Common Government Relations	001				
0.42	Common-Company Communications	001				
0.34	Safety Eyewear Program	001				
0.34	A and G Common Training	001				
0.34	Regional Business Policy OR	001				
0.34	A and G Common Training	001				
0.32	Safety Eyewear Program	001				
0.30	Safety Eyewear Program	001				
0.26	Admin Activities-Common to All	001				
0.26	Admin Activities-Common to All	001				
0.20	Safety Eyewear Program	001				
0.18	Common-Company Communications	001				
0.16	Safety Eyewear Program	001				
0.15	A and G Common Training	001				
0.14	Safety Eyewear Program	001				
0.13	Oregon Community Activities	001				
0.10	Safety Eyewear Program	001				
0.09	Common-Company Communications	001				
0.08	Safety Eyewear Program	001				
0.08	Common-Company Communications	001				
0.07	Safety Eyewear Program	001				
0.06	Safety Eyewear Program	001				
0.06	A and G Common Training	001				
0.03	Company Utility Initiatives	001				
0.03	Common-Company Communications	001				
(0.30)	Company Utility Initiatives	001				
(0.64)	Safety Eyewear Program	001				
(0.94)	A and G Common Training	001				
(1.02)	A and G Common Training	001				
(1.42)	Charitable/Civic Ops-Gas	001				
(1.61)	Safety Eyewear Program	001				
(1.95)	A and G Common Training	001				
(2.51)	Com - Trade/Professional Assoc	001				

(2.54)	Oregon Community Activities	001				
(2.59)	Charitable/Civic Ops-Gas	001				
(3.47)	Board Of Director Activities	001				
(4.76)	Charitable/Civic Ops-Gas	001				
(4.76)	Gas - Trade/Professional Assoc	001				
(5.44)	GDOR General Rate Case Activ	001				
(6.50)	Charitable/Civic Ops-Gas	001				
(6.71)	Gas Trade Prof Org All States	001				
(7.92)	Gas - Trade/Professional Assoc	001				
(8.17)	Board Of Director Activities	001				
(9.57)	Common Regulatory Activities	001				
(10.83)	GDAA General Rate Case Activ	001				
(12.37)	Charitable/Civic Ops-Gas	001				
(18.13)	Company Utility Initiatives	001				
(21.55)	Gas Ops Admin Activity - Amin	001				
(23.15)	Oregon Community Activities	001				
(30.67)	Gas - Trade/Professional Assoc	001				
(32.65)	Gas All Regulatory Activities	001				
(33.81)	Oregon PGA Labor	001				
3,262.71	Telecom Services	001	5353	VERIZON WIRELESS		
3,086.71	Telecom Services	001	5353	VERIZON WIRELESS		
2,886.49	Telecom Services	001	5353	VERIZON WIRELESS		
2,886.49	Telecom Services	001	5353	VERIZON WIRELESS		
2,667.72	Telecom Services	001	5353	VERIZON WIRELESS		
2,627.87	Telecom Services	001	5353	VERIZON WIRELESS		
2,197.63	Telecom Services	001	5353	VERIZON WIRELESS		
2,051.90	Telecom Services	001	5353	VERIZON WIRELESS		
1,961.62	Telecom Services	001	5353	VERIZON WIRELESS		
1,942.46	Telecom Services	001	5353	VERIZON WIRELESS		
638.34	Telecom Services	001	23753	A T & T MOBILITY		
638.34	Telecom Services	001	23753	A T & T MOBILITY		
543.60	Telecom Services	001	23753	A T & T MOBILITY		
525.76	Telecom Services	001	23753	A T & T MOBILITY		
514.48	Telecom Services	001	23753	A T & T MOBILITY		
503.42	Telecom Services	001	23753	A T & T MOBILITY		
439.22	Telecom Services	001	23753	A T & T MOBILITY		
438.19	Telecom Services	001	23753	A T & T MOBILITY		
403.54	Telecom Services	001	5353	VERIZON WIRELESS		
401.16	Telecom Services	001	5353	VERIZON WIRELESS		
395.08	Telecom Services	001	5353	VERIZON WIRELESS		
390.21	Telecom Services	001	1029	XO COMMUNICATIONS		
371.09	Telecom Services	001	5353	VERIZON WIRELESS		
370.77	Telecom Services	001	23753	A T & T MOBILITY		
363.46	Telecom Services	001	5353	VERIZON WIRELESS		
357.40	Telecom Services	001	5353	VERIZON WIRELESS		
357.10	Telecom Services	001	5353	VERIZON WIRELESS		
304.45	Telecom Services	001	5353	VERIZON WIRELESS		
264.71	Telecom Services	001	76534	ROADPOST USA INC		
243.49	Telecom Services	001	5353	VERIZON WIRELESS		
191.79	Telecom Services	001	1029	XO COMMUNICATIONS		
153.41	Telecom Services	001	5213	VERIZON		
132.10	Telecom Services	001	1029	XO COMMUNICATIONS		
130.19	Telecom Services	001	1029	XO COMMUNICATIONS		
128.24	Telecom Services	001	5213	VERIZON		
128.24	Telecom Services	001	5213	VERIZON		
128.02	Telecom Services	001	5213	VERIZON		
127.48	Telecom Services	001	5213	VERIZON		
126.12	Telecom Services	001	5213	VERIZON		
122.83	Telecom Services	001	23753	A T & T MOBILITY		
118.38	Telecom Services	001	23753	A T & T MOBILITY		
117.44	Telecom Services	001	23753	A T & T MOBILITY		
113.41	Telecom Services	001	23753	A T & T MOBILITY		
110.91	Telecom Services	001	23753	A T & T MOBILITY		

108.13	Telecom Services	001	23753	A T & T MOBILITY		
101.66	Telecom Services	001	23753	A T & T MOBILITY		
100.83	Telecom Services	001	5213	VERIZON		
85.97	Telecom Services	001	23753	A T & T MOBILITY		
82.14	Telecom Services	001	5353	VERIZON WIRELESS		
78.74	Telecom Services	001	23753	A T & T MOBILITY		
75.35	Telecom Services	001	5353	VERIZON WIRELESS		
65.85	Telecom Services	001	1029	XO COMMUNICATIONS		
63.74	Telecom Services	001	5213	VERIZON		
63.67	Telecom Services	001	5213	VERIZON		
63.54	Telecom Services	001	5213	VERIZON		
61.53	Telecom Services	001	5213	VERIZON		
61.24	Telecom Services	001	76534	ROADPOST USA INC		
60.10	Telecom Services	001	76534	ROADPOST USA INC		
58.84	Telecom Services	001	76534	ROADPOST USA INC		
55.97	Telecom Services	001	76534	ROADPOST USA INC		
55.83	Telecom Services	001	76534	ROADPOST USA INC		
53.88	Telecom Services	001	76534	ROADPOST USA INC		
53.07	Telecom Services	001	5353	VERIZON WIRELESS		
52.35	Telecom Services	001	5353	VERIZON WIRELESS		
51.96	Telecom Services	001	96193	AMERICAN MESSAGING		
51.95	Telecom Services	001	1029	XO COMMUNICATIONS		
51.19	Telecom Services	001	1029	XO COMMUNICATIONS		
50.72	Telecom Services	001	5353	VERIZON WIRELESS		
50.63	Communication Systems Project	001	2387	CDW DIRECT		
50.63	Communication Systems Project	001	2387	CDW DIRECT		
50.42	Telecom Services	001	5213	VERIZON		
50.32	Telecom Services	001	5213	VERIZON		
49.77	Telecom Services	001	76534	ROADPOST USA INC		
49.57	Telecom Services	001	5213	VERIZON		
49.50	Telecom Services	001	5353	VERIZON WIRELESS		
48.18	Telecom Services	001	5353	VERIZON WIRELESS		
48.10	Telecom Services	001	5353	VERIZON WIRELESS		
47.41	Communication Systems Project	001	2387	CDW DIRECT		
44.63	Telecom Services	001	5353	VERIZON WIRELESS		
41.41	Telecom Services	001	76534	ROADPOST USA INC		
39.18	Telecom Services	001	76534	ROADPOST USA INC		
35.92	Communication Systems Project	001	2387	CDW DIRECT		
33.17	Telecom Services	001	96193	AMERICAN MESSAGING		
29.62	Telecom Services	001	5353	VERIZON WIRELESS		
19.84	Communication Systems Project	001	2387	CDW DIRECT		
16.87	Communication Systems Project	001	2387	CDW DIRECT		
16.62	Communication Systems Project	001	2387	CDW DIRECT		
16.62	Communication Systems Project	001	2387	CDW DIRECT		
14.66	Telecom Services	001	96193	AMERICAN MESSAGING		
14.66	Telecom Services	001	96193	AMERICAN MESSAGING		
13.79	Telecom Services	001	96193	AMERICAN MESSAGING		
13.79	Telecom Services	001	96193	AMERICAN MESSAGING		
13.79	Telecom Services	001	96193	AMERICAN MESSAGING		
13.79	Telecom Services	001	96193	AMERICAN MESSAGING		
13.79	Telecom Services	001	96193	AMERICAN MESSAGING		
13.11	Telecom Services	001	76534	ROADPOST USA INC		
12.47	Telecom Services	001	76534	ROADPOST USA INC		
12.47	Telecom Services	001	76534	ROADPOST USA INC		
12.44	Communication Systems Project	001	20100	INLAND EMPIRE DISTRIBUTION SYSTEMS INC		
12.44	Communication Systems Project	001	20100	INLAND EMPIRE DISTRIBUTION SYSTEMS INC		
12.44	Communication Systems Project	001	20100	INLAND EMPIRE DISTRIBUTION SYSTEMS INC		
11.78	Telecom Services	001	1029	XO COMMUNICATIONS		
11.32	Telecom Services	001	76534	ROADPOST USA INC		
11.32	Telecom Services	001	76534	ROADPOST USA INC		
11.32	Telecom Services	001	76534	ROADPOST USA INC		
11.32	Telecom Services	001	76534	ROADPOST USA INC		
11.26	Communication Systems Project	001	96193	AMERICAN MESSAGING		

10.60	Communication Systems Project	001	61671	EVCO SOUND & ELECTRONICS		
9.66	ET Operations Common All	001	2387	CDW DIRECT		
9.60	Telecom Services	001	23753	A T & T MOBILITY		
9.58	Telecom Services	001	23753	A T & T MOBILITY		
9.26	Communication Systems Project	001	2387	CDW DIRECT		
8.02	Telecom Services	001	96193	AMERICAN MESSAGING		
7.85	Telecom Services	001	5213	VERIZON		
6.33	Communication Systems Project	001	2387	CDW DIRECT		
6.29	Communication Systems Project	001	2387	CDW DIRECT		
6.10	ET Operations Common All	001	2387	CDW DIRECT		
5.89	Network Systems Project	001	11201	SINGLESOURCE COMMUNICATIONS		
5.33	Central Systems Project	001	20100	INLAND EMPIRE DISTRIBUTION SYSTEMS INC		
5.33	Central Systems Project	001	20100	INLAND EMPIRE DISTRIBUTION SYSTEMS INC		
4.76	Communication Systems Project	001	96193	AMERICAN MESSAGING		
4.29	Communication Systems Project	001	61671	EVCO SOUND & ELECTRONICS		
3.96	Communication Systems Project	001	2397	CERIUM NETWORKS		
3.93	Telecom Services	001	1029	XO COMMUNICATIONS		
3.92	Telecom Services	001	23753	A T & T MOBILITY		
3.88	Telecom Services	001	5213	VERIZON		
3.88	Telecom Services	001	5213	VERIZON		
3.87	Communication Systems Project	001	96193	AMERICAN MESSAGING		
3.86	Telecom Services	001	5213	VERIZON		
3.81	Network Systems Project	001	1447	RLH INDUSTRIES INC		
3.45	Network Systems Project	001	11201	SINGLESOURCE COMMUNICATIONS		
3.38	Communication Systems Project	001	2387	CDW DIRECT		
3.24	Telecom Services	001	23753	A T & T MOBILITY		
3.20	Telecom Services	001	23753	A T & T MOBILITY		
3.20	Telecom Services	001	23753	A T & T MOBILITY		
3.19	Telecom Services	001	23753	A T & T MOBILITY		
3.19	Telecom Services	001	23753	A T & T MOBILITY		
3.18	Communication Systems Project	001	96193	AMERICAN MESSAGING		
3.16	Communication Systems Project	001	96193	AMERICAN MESSAGING		
3.03	Communication Systems Project	001	96193	AMERICAN MESSAGING		
3.01	Communication Systems Project	001	96193	AMERICAN MESSAGING		
2.83	Communication Systems Project	001	2387	CDW DIRECT		
2.77	Communication Systems Project	001	96193	AMERICAN MESSAGING		
2.76	Communication Systems Project	001	96193	AMERICAN MESSAGING		
2.74	Communication Systems Project	001	96193	AMERICAN MESSAGING		
2.69	Telecom Services	001	23753	A T & T MOBILITY		
2.33	Communication Systems Project	001	2067	GRAYBAR		
2.18	Telecom Services	001	5213	VERIZON		
1.85	Network Systems Project	001	1329	SNC MFG CO INC		
1.73	Communication Systems Project	001	2397	CERIUM NETWORKS		
1.49	Network Systems Project	001	1447	RLH INDUSTRIES INC		
1.17	ET Operations Common All	001	2387	CDW DIRECT		
1.10	Communication Systems Project	001	2387	CDW DIRECT		
0.37	Telecom Services	001	15251	FIRST STEP INTERNET		
0.36	Central Systems Project	001	20100	INLAND EMPIRE DISTRIBUTION SYSTEMS INC		
0.32	Communication Systems Project	001	2387	CDW DIRECT		
-	Telecom Services	001	76534	ROADPOST USA INC		
-	Telecom Services	001	5213	VERIZON		
(5.33)	Central Systems Project	001	20100	INLAND EMPIRE DISTRIBUTION SYSTEMS INC		
(16.87)	Communication Systems Project	001	2387	CDW DIRECT		
(638.34)	Telecom Services	001	23753	A T & T MOBILITY		
(2,886.49)	Telecom Services	001	5353	VERIZON WIRELESS		
64.70	Board Of Director Activities	001	101590	JANET WIDMANN		
55.21	Board Of Director Activities	001	85434	DONALD C BURKE		
40.41	Board Of Director Activities	001	63303	REBECCA A KLEIN		
35.61	Board Of Director Activities	001	85434	DONALD C BURKE		
18.94	Board Of Director Activities	001	105298	SCOTT H MAW		
23.10	Admin Activities-Common to All	001	5184	ENTERPRISE RENT A CAR		
18.99	Property Management	001	5184	ENTERPRISE RENT A CAR		
18.03	Company Utility Initiatives	001	5184	ENTERPRISE RENT A CAR		

8.66	Employment 099 CM	001	5209	ROGUE REGENCY INN		
8.29	Mobile Dispatch Phase I - O&M	001	82339	QUALITY INN & SUITES CONFERENCE CENTER		
24.53	Board Of Director Activities	001	48100	MARC F RACICOT		
10.83	Board Of Director Activities	001	7301	R JOHN TAYLOR		
6.12	IWG-Initial Analysis	001	101737	GUCKENHEIMER SERVICES LLC		
3.55	Board Of Director Activities	001	85434	DONALD C BURKE		
3.55	Board Of Director Activities	001	85434	DONALD C BURKE		
0.49	Common-Company Communications	001	22362	PETROCARD		
65.21	Com-Real Estate/Right of Way	001	7022	MONTANA RAIL LINK INC		
9.31	Com-Real Estate/Right of Way	001	7022	MONTANA RAIL LINK INC		
11.85	Common-Environmental Expense	001	5314	THE SPOKESMAN REVIEW		
3.54	Employment 099 CM	001	108276	BUSINESS & LEGAL RESOURCES		
1.11	Employment 099 CM	001	54236	BLR		
90.83	Employment 099 CM	001	43039	RANDALL DANSKIN ATTORNEYS		
22.22	Risk Mgmt Admin Activity-099CM	001	5184	ENTERPRISE RENT A CAR		
56.16	Gas Oregon Admin Activity	001	5184	ENTERPRISE RENT A CAR		
31.15	Auditing	001	5184	ENTERPRISE RENT A CAR		
15.79	A and G Common Training	001	5184	ENTERPRISE RENT A CAR		
13.34	A and G Common Training	001	5184	ENTERPRISE RENT A CAR		
13.34	Corporate Planning-099	001	5184	ENTERPRISE RENT A CAR		
12.97	Contract Service - Common	001	5184	ENTERPRISE RENT A CAR		
12.82	A and G Common Training	001	5184	ENTERPRISE RENT A CAR		
12.03	A and G Common Training	001	5184	ENTERPRISE RENT A CAR		
11.63	A and G Common Training	001	5184	ENTERPRISE RENT A CAR		
11.49	A and G Common Training	001	5184	ENTERPRISE RENT A CAR		
10.53	Corporate Planning-099	001	5184	ENTERPRISE RENT A CAR		
10.40	A and G Common Training	001	5184	ENTERPRISE RENT A CAR		
5.84	A and G Common Training	001	5184	ENTERPRISE RENT A CAR		
5.59	Risk Mgmt Admin Activity-099CM	001	5184	ENTERPRISE RENT A CAR		
1.37	A and G Common Training	001	5184	ENTERPRISE RENT A CAR		
90.00	Regional Business Policy OR	001	74835	LUNCHBOX DELIVERY SERVICE		
69.42	Admin Activities-Common to All	001	101737	GUCKENHEIMER SERVICES LLC		
68.13	Admin Activities-Common to All	001	101737	GUCKENHEIMER SERVICES LLC		
58.30	Admin Activities-Common to All	001	101737	GUCKENHEIMER SERVICES LLC		
24.36	Admin Activities-Common to All	001	101737	GUCKENHEIMER SERVICES LLC		
22.47	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
15.91	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
14.25	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
13.64	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
12.58	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
12.07	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
12.07	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
12.07	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
11.42	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
11.27	Admin Activities-Common to All	001	101737	GUCKENHEIMER SERVICES LLC		
10.70	EDBT Common	001	101737	GUCKENHEIMER SERVICES LLC		
10.30	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
9.00	Analysts Meetings	001	101737	GUCKENHEIMER SERVICES LLC		
8.86	Admin Activities-Common to All	001	103506	ARAMARK REFRESHMENT SERVICES		
8.80	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
8.66	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
8.57	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
8.48	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
8.40	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
8.05	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
7.91	Corporate Planning-099	001	101737	GUCKENHEIMER SERVICES LLC		
7.39	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
7.35	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
7.25	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
7.20	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
7.12	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
6.82	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
6.76	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		

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1.17	Company Utility Initiatives	001	101737	GUCKENHEIMER SERVICES LLC		
0.71	EDBT Common	001	101737	GUCKENHEIMER SERVICES LLC		
0.40	Employment 099 CM	001	101737	GUCKENHEIMER SERVICES LLC		
0.40	Employment 099 CM	001	101737	GUCKENHEIMER SERVICES LLC		
-	Employment 099 CM	001	101737	GUCKENHEIMER SERVICES LLC		
1,064.09	Accounting Activities-099	001	59757	THOMSON REUTERS (TAX & ACCOUNTING) INC		
1,024.58	Accounting Activities-099	001	59757	THOMSON REUTERS (TAX & ACCOUNTING) INC		
66.37	Common Regulatory Activities	001	15839	STAPLES		



Actual Base Year Ending December 31, 2015											
Allocations											
	y)	z)		aa)		ab)		ac)	ad)	ae)	af)
Account	Account Total z+aa+ab	Non-Utility	Common Service CD AA	Electric Utility Service	Gas Utility Service GD AA	Gas Utility Service	Oregon CD Allocation Factor	Oregon GD Allocation Factor	Oregon Allocation	Oregon Situs	Oregon Total ad+ae
403000	122,488,708.59	-	18,264,875.05	95,895,130.01	263,677.15	26,593,578.58	8.702%	30.918%	1,670,933.13	7,723,489.98	9,394,423.11
404000	19,093,973.61		15,902,613.79	14,069,966.34	408,330.83	5,024,007.27	8.702%	30.918%	1,510,093.18	1,110,254.36	2,620,347.54
405930	2,450,030.76			2,450,030.76			8.702%	30.918%	-		-
406100	99,046.92			99,046.92			8.702%	30.918%	-		-
407229	(3,739,361.22)			(2,709,751.00)		(1,029,610.22)	8.702%	30.918%	-		-
407312	1,246,666.83			1,246,666.83			8.702%	30.918%	-		-
407322	78,736.08			78,736.08			8.702%	30.918%	-		-
407324	211,065.12			211,065.12			8.702%	30.918%	-		-
407330	(1,488.00)					(1,488.00)	8.702%	30.918%	-	(1,488.00)	(1,488.00)
407331	(451,078.00)			(451,078.00)			8.702%	30.918%	-		-
407333	32,719.44			32,719.44			8.702%	30.918%	-		-
407351	0.03			0.03			8.702%	30.918%	-		-
407360	2,285,964.00			2,285,964.00			8.702%	30.918%	-		-
407365	216,700.85			216,700.85			8.702%	30.918%	-		-
407380	153,156.25			153,156.25			8.702%	30.918%	-		-
407382	1,067,178.72			1,067,178.72			8.702%	30.918%	-		-
407391	290,394.72			290,394.72			8.702%	30.918%	-		-
407395	228,771.92			228,771.92			8.702%	30.918%	-		-
407403	(134,591.76)			(134,591.76)			8.702%	30.918%	-		-
407405	(108,531.08)			(108,531.08)			8.702%	30.918%	-		-
407450	(8,861,524.12)			(8,861,524.12)			8.702%	30.918%	-		-
407460	(1,304,949.00)			(1,304,949.00)			8.702%	30.918%	-		-
407468	(3,346,902.00)			(2,674,360.00)		(672,542.00)	8.702%	30.918%	-		-
407494	(258,258.00)			(258,258.00)			8.702%	30.918%	-		-
407495	(8,416.00)	-	-	(8,416.00)			8.702%	30.918%	-		-
407497	466,716.00			466,716.00			8.702%	30.918%	-		-
407499	737,547.00			737,547.00			8.702%	30.918%	-		-
408110	25,914,776.82			20,121,481.29		5,793,295.53	8.702%	30.918%	-		-
408120	31,801,701.18			21,590,501.12		10,211,200.06	8.702%	30.918%	-	3,536,774.87	3,536,774.87
408130	19,485.28			19,485.28		-	8.702%	30.918%	-		-
408140	1,527,492.88			1,527,492.88			8.702%	30.918%	-		-
408150	13,951,306.02	-		13,951,306.02		-	8.702%	30.918%	-	-	-
408160	169.97		-	169.97		-	8.702%	30.918%	-		-
408170	16,274,604.04			9,652,115.12		6,622,488.92	8.702%	30.918%	-	2,464,192.50	2,464,192.50
408180	5,270,621.57			5,270,621.57			8.702%	30.918%	-		-
408190	349,640.26					349,640.26	8.702%	30.918%	-		-
408200	120,757.96	120,757.96					8.702%	30.918%	-		-
408250	-	-		-			8.702%	30.918%	-		-
409000	9,333,893.00	-	(3,732,488.65)	13,555,331.00		(4,221,438.00)	8.702%	30.918%	(324,801.16)	(2,637,699.00)	(2,962,500.16)

409100	919,149.00	(646,729.00)	-	1,399,337.00		166,541.00	8.702%	30.918%	-	118,731.00	118,731.00
409210	(715,329.00)	(715,329.00)					8.702%	30.918%	-		-
409220	(747,306.00)	(747,306.00)					8.702%	30.918%	-		-
409231	(139,326.00)	(139,326.00)					8.702%	30.918%	-		-
410100	65,371,808.78	524.90	7,505,126.93	54,107,554.91	-	11,263,728.97	8.702%	30.918%	653,096.15	3,942,999.85	4,596,096.00
410200	1,006,934.87	1,006,934.87					8.702%	30.918%	-		-
411100	(2,423,023.63)	-	866,055.48	(2,599,365.04)		176,341.41	8.702%	30.918%	75,364.15	75,364.15	150,728.30
411200	(5,704,734.11)	(5,704,734.11)					8.702%	30.918%	-		-
411400	481,680.00			511,740.00		(30,060.00)	8.702%	30.918%	-		-
417100	7,427,647.62	7,427,647.62		-			8.702%	30.918%	-		-
417120	2,135,157.16	2,135,157.16					8.702%	30.918%	-		-
417190	4,035.54	4,035.54					8.702%	30.918%	-		-
418000	938.75	938.75					8.702%	30.918%	-		-
418120	(5,114,293.04)	(5,114,293.04)			-		8.702%	30.918%	-		-
418180	51,326.74	51,326.74					8.702%	30.918%	-		-
418205	164,014.00	164,014.00					8.702%	30.918%	-		-
418300	452,528.10	452,528.10					8.702%	30.918%	-		-
418310	(1,346,853.43)	(1,346,853.43)					8.702%	30.918%	-		-
418400	936,287.76	936,287.76					8.702%	30.918%	-		-
418500	(6,307,795.00)	(6,307,795.00)					8.702%	30.918%	-		-
419000	(261,334.68)	(261,255.37)				(79.31)	8.702%	30.918%	-	(79.31)	(79.31)
419001	(146,860.67)	(146,860.67)					8.702%	30.918%	-		-
419055	(19.08)	(19.08)					8.702%	30.918%	-		-
419100	(6,465,607.16)	(545,534.21)	(1,472,933.30)	(5,590,719.91)	(1,509.21)	(329,353.04)	8.702%	30.918%	(128,641.27)	(193,504.63)	(322,145.90)
419600	(48,274.00)	-		(36,980.00)		(11,294.00)	8.702%	30.918%	-	(11,532.09)	(11,532.09)
419605	(188,890.88)			(107,599.21)		(81,291.67)	8.702%	30.918%	-	53,602.55	53,602.55
421100	(142,551.89)	(142,565.74)	-	13.85		-	8.702%	30.918%	-	-	-
421300	(795,423.70)	(795,423.70)					8.702%	30.918%	-		-
426100	3,208,021.07	3,208,021.07					8.702%	30.918%	-		-
426210	162,741.89	162,741.89					8.702%	30.918%	-		-
426220	(1,839,749.47)	(1,839,749.47)					8.702%	30.918%	-		-
426250	1,924,092.19	1,924,092.19					8.702%	30.918%	-		-
426280	36,485.00	36,485.00					8.702%	30.918%	-		-
426290	2,796,423.97	2,796,423.97					8.702%	30.918%	-		-
426300	70,316.08	70,316.08			-		8.702%	30.918%	-		-
426400	1,625,649.54	1,625,649.54	-				8.702%	30.918%	-		-
426500	1,272,532.80	1,272,532.80	20,030.92			-	8.702%	30.918%	1,743.09	-	1,743.09
426505	146,860.67	146,860.67					8.702%	30.918%	-		-
426520	(52,924.20)			(52,924.20)			8.702%	30.918%	-		-
427440	16,230.01	16,230.01					8.702%	30.918%	-		-
427610	1,592,499.96	1,592,499.96					8.702%	30.918%	-		-
427660	2,664,199.92	2,664,199.92					8.702%	30.918%	-		-
427670	473,351.97	473,351.97					8.702%	30.918%	-		-
427680	65,474,838.78	65,474,838.78					8.702%	30.918%	-		-
428110	1,836,349.31	1,836,349.31					8.702%	30.918%	-		-
428200	419,913.84	419,913.84					8.702%	30.918%	-		-

428610	1,167,848.34	1,167,848.34					8.702%	30.918%	-		-
429000	(8,883.36)	(8,883.36)					8.702%	30.918%	-		-
430200	131,922.00	131,922.00					8.702%	30.918%	-		-
431005	1,822.54	1,822.54					8.702%	30.918%	-		-
431016	105,395.00			105,395.00			8.702%	30.918%	-		-
431100	1,360,864.93	1,360,864.93		-		-	8.702%	30.918%	-		-
431155	19.08	19.08					8.702%	30.918%	-		-
431600	902,475.82			562,497.00		339,978.82	8.702%	30.918%	-	179,390.24	179,390.24
431605	54,469.09			53,761.80		707.29	8.702%	30.918%	-		-
431607	455.22			455.22			8.702%	30.918%	-		-
431610	210,724.86	210,724.86					8.702%	30.918%	-		-
432000	(2,667,499.58)	545,534.21	(800,396.48)	(3,034,744.36)	(820.13)	(178,289.43)	8.702%	30.918%	(69,904.07)	(104,593.09)	(174,497.16)
440000	(339,129,377.76)			(339,129,377.76)			8.702%	30.918%	-		-
442200	(312,340,141.97)			(312,340,141.97)			8.702%	30.918%	-		-
442300	(116,667,747.28)			(116,667,747.28)			8.702%	30.918%	-		-
444000	(7,276,496.93)			(7,276,496.93)			8.702%	30.918%	-		-
447000	(73,454,538.05)			(73,454,538.05)			8.702%	30.918%	-		-
447100	(38,518,170.39)			(38,518,170.39)			8.702%	30.918%	-		-
447700	(4,336,336.28)			(4,336,336.28)			8.702%	30.918%	-		-
447710	(1,634,541.22)			(1,634,541.22)			8.702%	30.918%	-		-
447720	(15,373,282.68)			(15,373,282.68)			8.702%	30.918%	-		-
448000	(1,190,013.34)			(1,190,013.34)			8.702%	30.918%	-		-
449100	5,620,861.00			5,620,861.00			8.702%	30.918%	-		-
451000	(252,517.32)			(252,517.32)			8.702%	30.918%	-		-
453000	(407,336.00)			(407,336.00)			8.702%	30.918%	-		-
454000	(2,632,220.97)			(2,632,220.97)			8.702%	30.918%	-		-
456000	(1,014,032.07)			(1,014,032.07)			8.702%	30.918%	-		-
456010	(29,243,560.50)			(29,243,560.50)			8.702%	30.918%	-		-
456015	(5,814,718.81)			(5,814,718.81)			8.702%	30.918%	-		-
456016	(3,053,835.11)			(3,053,835.11)			8.702%	30.918%	-		-
456017	(60,244.08)			(60,244.08)			8.702%	30.918%	-		-
456020	(11,570.25)			(11,570.25)			8.702%	30.918%	-		-
456100	(11,310,801.23)			(11,310,801.23)			8.702%	30.918%	-		-
456120	(3,192,000.00)			(3,192,000.00)			8.702%	30.918%	-		-
456130	(1,634,541.22)			(1,634,541.22)			8.702%	30.918%	-		-
456328	(7,070,850.10)			(7,070,850.10)			8.702%	30.918%	-		-
456338	2,330,411.19			2,330,411.19			8.702%	30.918%	-		-
456700	(150,642.72)			(150,642.72)			8.702%	30.918%	-		-
456705	(928,944.00)			(928,944.00)			8.702%	30.918%	-		-
456711	638,284.00			638,284.00			8.702%	30.918%	-		-
456720	(638,284.00)			(638,284.00)			8.702%	30.918%	-		-
456730	(49,997,830.10)			(49,997,830.10)			8.702%	30.918%	-		-
480000	(197,186,140.06)					(197,186,140.06)	8.702%	30.918%	-	(57,341,087.36)	(57,341,087.36)
481200	(98,778,481.19)					(98,778,481.19)	8.702%	30.918%	-	(28,874,627.33)	(28,874,627.33)
481250	(2,126,383.33)					(2,126,383.33)	8.702%	30.918%	-	(1,361,016.64)	(1,361,016.64)
481300	(3,791,710.49)					(3,791,710.49)	8.702%	30.918%	-	(439,516.01)	(439,516.01)

481400	(763,731.40)				(763,731.40)	8.702%	30.918%	-	(763,731.40)	(763,731.40)
483000	(145,215,490.98)				(145,215,490.98)	8.702%	30.918%	-	(59,450,468.89)	(59,450,468.89)
483600	(5,890,773.09)				(5,890,773.09)	8.702%	30.918%	-	(2,186,530.00)	(2,186,530.00)
483700	(5,582,119.79)			-	(5,582,119.79)	8.702%	30.918%	-	(2,562,949.45)	(2,562,949.45)
483711	5,582,119.79			-	5,582,119.79	8.702%	30.918%	-	2,562,949.45	2,562,949.45
483730	(57,022,713.91)			-	(57,022,713.91)	8.702%	30.918%	-	(13,135,060.17)	(13,135,060.17)
484000	(281,994.41)				(281,994.41)	8.702%	30.918%	-	(14,042.41)	(14,042.41)
488000	(80,330.84)				(80,330.84)	8.702%	30.918%	-	(67,828.84)	(67,828.84)
489300	(7,935,174.45)				(7,935,174.45)	8.702%	30.918%	-	(3,388,559.59)	(3,388,559.59)
489310	(53,415.89)				(53,415.89)	8.702%	30.918%	-		-
493000	(3,210.64)				(3,210.64)	8.702%	30.918%	-	(765.61)	(765.61)
495000	(264,257.63)				(264,257.63)	8.702%	30.918%	-	-	-
495028	(4,500,000.00)				(4,500,000.00)	8.702%	30.918%	-		-
495311	910,063.42				910,063.42	8.702%	30.918%	-		-
495328	(5,201,688.52)				(5,201,688.52)	8.702%	30.918%	-		-
495338	(1,712,599.08)				(1,712,599.08)	8.702%	30.918%	-		-
495600	(2,110.66)				(2,110.66)	8.702%	30.918%	-	(2,110.66)	(2,110.66)
499000	6,938,430.00		3,577,416.00		3,361,014.00	8.702%	30.918%	-	384,986.00	384,986.00
499200	6,156,976.00		4,129,763.00		2,027,213.00	8.702%	30.918%	-	359,602.00	359,602.00
499250	107,728.00				107,728.00	8.702%	30.918%	-	107,728.00	107,728.00
499300	4,897,778.00		4,897,778.00		-	8.702%	30.918%	-	-	-
499900	510.00				510.00	8.702%	30.918%	-	19,952.00	19,952.00
500000	282,011.25		282,011.25			8.702%	30.918%	-		-
501110	6,340,934.57		6,340,934.57			8.702%	30.918%	-		-
501120	16,259.24		16,259.24			8.702%	30.918%	-		-
501140	22,470,124.96		22,470,124.96			8.702%	30.918%	-		-
501160	195,998.29		195,998.29			8.702%	30.918%	-		-
501200	1,771,110.31		1,771,110.31			8.702%	30.918%	-		-
502000	5,199,150.07		5,199,150.07			8.702%	30.918%	-		-
505000	1,228,906.36		1,228,906.36			8.702%	30.918%	-		-
506000	2,967,066.63		2,967,066.63			8.702%	30.918%	-		-
507000	33,667.29		33,667.29			8.702%	30.918%	-		-
510000	613,157.15		613,157.15			8.702%	30.918%	-		-
511000	758,346.57		758,346.57			8.702%	30.918%	-		-
512000	4,760,689.58		4,760,689.58			8.702%	30.918%	-		-
513000	601,012.21		601,012.21			8.702%	30.918%	-		-
514000	954,982.16		954,982.16			8.702%	30.918%	-		-
535000	2,107,645.64		2,107,645.64			8.702%	30.918%	-		-
536000	1,300,900.18		1,300,900.18			8.702%	30.918%	-		-
537000	3,015,903.71		3,015,903.71			8.702%	30.918%	-		-
537200	3,748,504.74		3,748,504.74			8.702%	30.918%	-		-
537300	437,126.19		437,126.19			8.702%	30.918%	-		-
538000	6,559,862.62		6,559,862.62			8.702%	30.918%	-		-
539000	876,508.56		876,508.56			8.702%	30.918%	-		-
540000	1,374,528.97		1,374,528.97			8.702%	30.918%	-		-
540100	5,734,731.00		5,734,731.00			8.702%	30.918%	-		-

541000	1,616,897.15			1,616,897.15			8.702%	30.918%	-		-
542000	326,757.81			326,757.81			8.702%	30.918%	-		-
543000	1,375,773.22			1,375,773.22			8.702%	30.918%	-		-
544000	2,663,275.27			2,663,275.27			8.702%	30.918%	-		-
545000	695,892.01			695,892.01			8.702%	30.918%	-		-
545300	485.19			485.19			8.702%	30.918%	-		-
546000	1,179,972.51			1,179,972.51			8.702%	30.918%	-		-
547211	173,841.41			173,841.41			8.702%	30.918%	-		-
547213	48,682.90			48,682.90			8.702%	30.918%	-		-
547216	727,227.80			727,227.80			8.702%	30.918%	-		-
547310	1,994,337.77			1,994,337.77			8.702%	30.918%	-		-
547312	40,233,092.20			40,233,092.20			8.702%	30.918%	-		-
547610	48,600,115.79			48,600,115.79			8.702%	30.918%	-		-
548000	2,016,313.46			2,016,313.46			8.702%	30.918%	-		-
549000	461,398.61			461,398.61			8.702%	30.918%	-		-
550000	(33,315.00)			(33,315.00)			8.702%	30.918%	-		-
551000	625,186.99			625,186.99			8.702%	30.918%	-		-
552000	110,380.39			110,380.39			8.702%	30.918%	-		-
553000	2,317,589.76			2,317,589.76			8.702%	30.918%	-		-
554000	453,413.04			453,413.04			8.702%	30.918%	-		-
555000	131,099,137.66			131,099,137.66			8.702%	30.918%	-		-
555030	550.00			550.00			8.702%	30.918%	-		-
555100	35,385,984.38			35,385,984.38			8.702%	30.918%	-		-
555550	138,706.39			138,706.39			8.702%	30.918%	-		-
555700	4,429,087.58			4,429,087.58			8.702%	30.918%	-		-
555710	1,634,541.22			1,634,541.22			8.702%	30.918%	-		-
556000	1,049,170.62			1,049,170.62			8.702%	30.918%	-		-
557000	5,948,115.05			5,948,115.05			8.702%	30.918%	-		-
557010	44,369,571.75			44,369,571.75			8.702%	30.918%	-		-
557150	(26,828,339.42)			(26,828,339.42)			8.702%	30.918%	-		-
557160	(4,730,947.97)			(4,730,947.97)			8.702%	30.918%	-		-
557161	(265,963.00)			(265,963.00)			8.702%	30.918%	-		-
557170	438,070.70			438,070.70			8.702%	30.918%	-		-
557171	80,850.49			80,850.49			8.702%	30.918%	-		-
557172	5,927.80			5,927.80			8.702%	30.918%	-		-
557200	818,702.00			818,702.00			8.702%	30.918%	-		-
557280	11,320,333.18			11,320,333.18			8.702%	30.918%	-		-
557290	(8,041,471.00)			(8,041,471.00)			8.702%	30.918%	-		-
557322	1,962,996.13			1,962,996.13			8.702%	30.918%	-		-
557324	(5,362,149.00)			(5,362,149.00)			8.702%	30.918%	-		-
557380	1,971,629.79			1,971,629.79			8.702%	30.918%	-		-
557390	5,785,695.00			5,785,695.00			8.702%	30.918%	-		-
557395	680.50			680.50			8.702%	30.918%	-		-
557700	2,203,123.83			2,203,123.83			8.702%	30.918%	-		-
557711	(2,203,123.83)			(2,203,123.83)			8.702%	30.918%	-		-
557730	57,022,713.90			57,022,713.90			8.702%	30.918%	-		-

560000	2,119,618.24			2,119,618.24			8.702%	30.918%	-		-
561000	7,012.65			7,012.65			8.702%	30.918%	-		-
561110	87,725.82			87,725.82			8.702%	30.918%	-		-
561210	1,377,186.95			1,377,186.95			8.702%	30.918%	-		-
561310	1,082,331.50			1,082,331.50			8.702%	30.918%	-		-
562000	532,894.47			532,894.47			8.702%	30.918%	-		-
563000	458,586.63			458,586.63			8.702%	30.918%	-		-
565000	17,365,530.65			17,365,530.65			8.702%	30.918%	-		-
565710	24,360.00			24,360.00			8.702%	30.918%	-		-
566000	2,162,710.98			2,162,710.98			8.702%	30.918%	-		-
567000	153,599.36			153,599.36			8.702%	30.918%	-		-
568000	808,914.32			808,914.32			8.702%	30.918%	-		-
569000	737,752.11			737,752.11			8.702%	30.918%	-		-
570000	1,358,489.31			1,358,489.31			8.702%	30.918%	-		-
571000	1,147,565.36			1,147,565.36			8.702%	30.918%	-		-
572000	9,886.73			9,886.73			8.702%	30.918%	-		-
573000	107,903.77			107,903.77			8.702%	30.918%	-		-
580000	4,112,229.09			4,112,229.09			8.702%	30.918%	-		-
582000	742,049.50			742,049.50			8.702%	30.918%	-		-
583000	1,999,534.26			1,999,534.26			8.702%	30.918%	-		-
584000	1,414,331.97			1,414,331.97			8.702%	30.918%	-		-
584100	11,142.45			11,142.45			8.702%	30.918%	-		-
585000	12,587.36			12,587.36			8.702%	30.918%	-		-
586000	1,973,572.95			1,973,572.95			8.702%	30.918%	-		-
587000	610,595.56			610,595.56			8.702%	30.918%	-		-
588000	7,334,739.68			7,334,739.68			8.702%	30.918%	-		-
589000	262,686.72			262,686.72			8.702%	30.918%	-		-
590000	2,167,990.47			2,167,990.47			8.702%	30.918%	-		-
591000	388,296.67			388,296.67			8.702%	30.918%	-		-
592000	1,079,662.13			1,079,662.13			8.702%	30.918%	-		-
593000	10,484,366.78			10,484,366.78			8.702%	30.918%	-		-
594000	839,424.46			839,424.46			8.702%	30.918%	-		-
595000	674,935.47			674,935.47			8.702%	30.918%	-		-
596000	692,949.75			692,949.75			8.702%	30.918%	-		-
597000	25,402.86			25,402.86			8.702%	30.918%	-		-
598000	1,073,352.54			1,073,352.54			8.702%	30.918%	-		-
804000	212,665,114.93				212,665,114.93		8.702%	30.918%	-	50,574,728.90	50,574,728.90
804001	41,507,211.37				-	41,507,211.37	8.702%	30.918%	-	14,585,607.60	14,585,607.60
804002	1,840,763.26					1,840,763.26	8.702%	30.918%	-	463,835.30	463,835.30
804010	(2,587.22)					(2,587.22)	8.702%	30.918%	-	(181.90)	(181.90)
804017	559,496.82					559,496.82	8.702%	30.918%	-	163,584.15	163,584.15
804600	12,714,720.63					12,714,720.63	8.702%	30.918%	-	4,551,461.90	4,551,461.90
804700	3,840,158.68				-	3,840,158.68	8.702%	30.918%	-	1,298,573.05	1,298,573.05
804711	(3,840,158.68)				-	(3,840,158.68)	8.702%	30.918%	-	(1,298,573.05)	(1,298,573.05)
804730	49,997,830.10				-	49,997,830.10	8.702%	30.918%	-	38,833,728.79	38,833,728.79
805110	(4,962,574.28)					(4,962,574.28)	8.702%	30.918%	-	(545,179.59)	(545,179.59)

805115	115,334.60					115,334.60	8.702%	30.918%	-	115,334.60	115,334.60
805120	18,553,552.68					18,553,552.68	8.702%	30.918%	-	4,312,548.16	4,312,548.16
805121	14,449.27					14,449.27	8.702%	30.918%	-	14,449.27	14,449.27
808100	45,198,194.40					45,198,194.40	8.702%	30.918%	-	4,601,393.64	4,601,393.64
808200	(29,241,183.74)					(29,241,183.74)	8.702%	30.918%	-	(3,053,999.37)	(3,053,999.37)
811000	(446,368.20)					(446,368.20)	8.702%	30.918%	-	(135,220.34)	(135,220.34)
813000	1,616,329.26			1,616,329.26		1,616,329.26	8.702%	30.918%	499,736.68	(1,116,592.58)	(616,855.90)
813010	134,191.89					134,191.89	8.702%	30.918%	-	40,226.62	40,226.62
814000	13,587.78					13,587.78	8.702%	30.918%	-		-
824000	677,720.58					677,720.58	8.702%	30.918%	-	65,400.04	65,400.04
837000	648,897.80					648,897.80	8.702%	30.918%	-	62,618.65	62,618.65
870000	2,335,426.12			1,671,985.69		2,335,426.12	8.702%	30.918%	516,944.54	(959,500.35)	(442,555.81)
874000	5,809,785.89			826,689.91		5,809,785.89	8.702%	30.918%	255,595.99	873,906.22	1,129,502.21
875000	192,858.54			-		192,858.54	8.702%	30.918%	-	77,066.46	77,066.46
876000	8,087.27					8,087.27	8.702%	30.918%	-	1,909.10	1,909.10
877000	131,087.13			-		131,087.13	8.702%	30.918%	-	4,672.44	4,672.44
878000	1,069,805.86			106,596.45		1,069,805.86	8.702%	30.918%	32,957.49	(58,721.03)	(25,763.54)
879000	3,226,050.46			193,206.04		3,226,050.46	8.702%	30.918%	59,735.44	919,380.67	979,116.11
880000	3,026,741.92			676,621.09		3,026,741.92	8.702%	30.918%	209,197.71	364,159.51	573,357.22
881000	57,175.73			51,859.71		57,175.73	8.702%	30.918%	16,033.99	(35,645.51)	(19,611.52)
885000	179,467.42			-		179,467.42	8.702%	30.918%	-	75,250.96	75,250.96
887000	2,552,162.06			-		2,552,162.06	8.702%	30.918%	-	1,281,395.59	1,281,395.59
889000	531,219.61					531,219.61	8.702%	30.918%	-	252,161.88	252,161.88
890000	240,022.71					240,022.71	8.702%	30.918%	-	12,173.82	12,173.82
891000	118,017.22					118,017.22	8.702%	30.918%	-	11,652.57	11,652.57
892000	2,688,703.47			-		2,688,703.47	8.702%	30.918%	-	836,188.08	836,188.08
893000	2,739,937.11			-		2,739,937.11	8.702%	30.918%	-	479,066.58	479,066.58
894000	349,692.12			-		349,692.12	8.702%	30.918%	-	163,666.92	163,666.92
901000	667,208.02		628,471.37	356,242.64		310,965.38	8.702%	30.918%	54,689.58	88,168.25	142,857.83
902000	5,315,417.72		-	3,082,621.35		2,232,796.37	8.702%	30.918%	-	305,791.88	305,791.88
903000	16,543,872.07	-	13,991,122.38	8,795,509.54		7,748,362.53	8.702%	30.918%	1,217,507.47	2,330,291.77	3,547,799.24
904000	5,749,995.01		5,749,995.00	3,041,287.36		2,708,707.65	8.702%	30.918%	500,364.56	806,666.82	1,307,031.38
905000	498,460.73		498,460.76	263,645.86		234,814.87	8.702%	30.918%	43,376.06	69,929.05	113,305.11
908000	1,473,204.51		-	872,420.47	-	600,784.04	8.702%	30.918%	-	171,866.80	171,866.80
908250	1,209,059.54	-				1,209,059.54	8.702%	30.918%	-	1,209,059.54	1,209,059.54
908600	29,486,842.60			24,124,323.02		5,362,519.58	8.702%	30.918%	-	193,997.94	193,997.94
908610	359,240.68			215,544.40		143,696.28	8.702%	30.918%	-	-	-
908690	(281,554.00)			(587,606.00)		306,052.00	8.702%	30.918%	-		-
909000	1,766,764.30		-	880,399.51	-	886,364.79	8.702%	30.918%	-	346,422.57	346,422.57
910000	202,516.61		202,516.61	107,115.08	-	95,401.53	8.702%	30.918%	17,623.00	28,411.06	46,034.06
920000	44,142,003.61	-	39,680,260.75	32,024,875.37	245,030.53	12,117,128.24	8.702%	30.918%	3,528,734.83	3,370,177.61	6,898,912.44
921000	5,864,271.81		5,556,271.05	4,229,702.11	3,975.81	1,634,569.70	8.702%	30.918%	484,735.95	513,228.27	997,964.22
922000	(136,857.32)		-	(118,479.34)		(18,377.98)	8.702%	30.918%	-	-	-
923000	13,261,352.19	-	12,633,339.31	9,631,716.09	4,923.65	3,629,636.10	8.702%	30.918%	1,100,875.48	1,100,187.04	2,201,062.52
924000	1,781,965.68		1,605,571.77	1,313,970.47	11,161.88	467,995.21	8.702%	30.918%	143,167.89	132,006.00	275,173.89
925100	4,827,096.32		4,258,908.21	3,473,339.15	-	1,353,757.17	8.702%	30.918%	370,610.19	408,049.72	778,659.91

925200	1,977,943.81	-	392,665.50	1,529,251.93		448,691.88	8.702%	30.918%	34,169.75	34,169.78	68,339.53
925300	(1,977,943.81)			(1,529,251.93)		(448,691.88)	8.702%	30.918%	-	(448,691.88)	(448,691.88)
926100	2,266,795.32		1,975,972.80	1,594,959.55	106,343.49	671,835.77	8.702%	30.918%	204,828.43	100,019.02	304,847.45
926200	65,819,621.83		65,491,069.18	47,115,610.77	-	18,704,011.06	8.702%	30.918%	5,699,032.84	5,699,032.84	11,398,065.68
926300	(65,819,621.83)			(47,115,610.77)		(18,704,011.06)	8.702%	30.918%	-	(18,704,011.06)	(18,704,011.06)
927000	3,926.76			3,926.76			8.702%	30.918%	-		-
928000	8,619,975.70		1,051,611.42	6,138,495.51	591.16	2,481,480.19	8.702%	30.918%	91,694.00	1,374,404.61	1,466,098.61
930100	3,084.27		3,084.26	2,206.69		877.58	8.702%	30.918%	268.39	268.40	536.79
930200	5,295,498.93	-	3,456,981.71	3,633,055.89	540,256.00	1,662,443.04	8.702%	30.918%	467,862.90	(41,223.27)	426,639.63
931000	1,371,272.81	-	1,017,114.24	1,017,562.66		353,710.15	8.702%	30.918%	88,509.28	88,509.28	177,018.56
935000	14,503,905.37	-	10,724,701.95	10,677,750.70		3,826,154.67	8.702%	30.918%	933,263.56	1,096,534.63	2,029,798.19



Actual Base Year Ending December 31, 2014											
Allocations											
	y)	z)		aa)		ab)		ac)	ad)	ae)	af)
Account	Account Total z+aa+ab	Non-Utility	Common Service CD AA	Electric Utility Service	Gas Utility Service GD AA	Gas Utility Service	Oregon CD Allocation Factor	Oregon GD Allocation Factor	Oregon Allocation	Oregon Situs	Oregon Total ad+ae
403000	112,562,200.45	-	14,356,176.33	89,097,411.42	201,051.88	23,464,789.03	8.888%	31.268%	1,338,841.85	6,441,881.71	7,780,723.56
404000	14,424,216.87		11,757,027.01	10,558,456.40	442,602.44	3,865,760.47	8.888%	31.268%	1,183,357.49	751,373.06	1,934,730.55
405930	2,450,030.76			2,450,030.76			8.888%	31.268%	-		-
406100	99,046.92			99,046.92			8.888%	31.268%	-		-
407312	1,359,999.96			1,359,999.96			8.888%	31.268%	-		-
407320	(9,040.00)			(9,040.00)			8.888%	31.268%	-		-
407322	78,736.08			78,736.08			8.888%	31.268%	-		-
407324	211,065.12			211,065.12			8.888%	31.268%	-		-
407328	336,922.00					336,922.00	8.888%	31.268%	-		-
407330	(1,458.00)					(1,458.00)	8.888%	31.268%	-	(1,458.00)	(1,458.00)
407331	(4,609,111.00)			(4,609,111.00)			8.888%	31.268%	-		-
407333	32,719.44			32,719.44			8.888%	31.268%	-		-
407335	160,414.00			160,414.00		-	8.888%	31.268%	-		-
407351	230,632.17			230,632.17			8.888%	31.268%	-		-
407360	1,752,468.00			1,752,468.00			8.888%	31.268%	-		-
407362	67,365.00			67,365.00			8.888%	31.268%	-		-
407365	866,803.80			866,803.80			8.888%	31.268%	-		-
407380	260,873.00			260,873.00			8.888%	31.268%	-		-
407382	1,067,178.72			1,067,178.72			8.888%	31.268%	-		-
407395	226,260.11			226,260.11			8.888%	31.268%	-		-
407403	(134,591.76)			(134,591.76)			8.888%	31.268%	-		-
407405	(103,282.20)			(103,282.20)			8.888%	31.268%	-		-
407420	408,999.00			408,999.00			8.888%	31.268%	-		-
407428	(428,185.00)					(428,185.00)	8.888%	31.268%	-		-
407450	(7,987,572.53)			(7,987,572.53)			8.888%	31.268%	-		-
407460	(1,743,730.00)			(1,743,730.00)			8.888%	31.268%	-		-
407495	(8,415.00)	-	-	(8,415.00)			8.888%	31.268%	-		-
407497	(466,716.00)			(466,716.00)			8.888%	31.268%	-		-
407499	(233,762.00)			(233,762.00)			8.888%	31.268%	-		-
408110	25,892,534.53			19,692,333.80		6,200,200.73	8.888%	31.268%	-		-
408120	31,706,109.66			21,058,748.29		10,647,361.37	8.888%	31.268%	-	3,340,347.30	3,340,347.30
408130	35,955.33			35,955.33		-	8.888%	31.268%	-		-
408140	1,614,010.75			1,614,010.75			8.888%	31.268%	-		-
408150	13,580,227.55	-		13,580,227.55		-	8.888%	31.268%	-	-	-
408160	213.24		-	213.24		-	8.888%	31.268%	-		-
408170	14,993,164.96			8,734,799.30		6,258,365.66	8.888%	31.268%	-	2,338,387.87	2,338,387.87
408180	4,864,245.56			4,864,245.56			8.888%	31.268%	-		-
408190	390,455.88					390,455.88	8.888%	31.268%	-		-
408200	82,634.82	82,634.82					8.888%	31.268%	-		-
408250	-	-		-			8.888%	31.268%	-		-

409000	(23,410,765.50)	-	(31,723,104.35)	(5,279,511.65)		(18,131,253.85)	8.888%	31.268%	(2,819,549.51)	(8,251,781.09)	(11,071,330.60)
409100	(1,858,807.00)	-	-	(716,972.00)		(1,141,835.00)	8.888%	31.268%	-	(1,080,936.00)	(1,080,936.00)
409210	847,266.50	847,266.50					8.888%	31.268%	-		-
409211	(1,161,622.50)	(1,161,622.50)					8.888%	31.268%	-		-
409220	(767,939.00)	(767,939.00)					8.888%	31.268%	-		-
409230	28,632.00	28,632.00					8.888%	31.268%	-		-
409231	3,318,922.00	3,318,922.00					8.888%	31.268%	-		-
410100	135,547,906.33	(884.73)	3,863,194.13	94,098,025.65	-	41,450,765.41	8.888%	31.268%	343,360.69	15,272,085.92	15,615,446.61
410200	(1,467,880.06)	(1,467,880.06)					8.888%	31.268%	-		-
411100	(4,060,582.80)	-	153,039.81	(4,203,361.55)		142,778.75	8.888%	31.268%	13,602.18	13,602.16	27,204.34
411200	(6,039,386.18)	(6,039,386.18)					8.888%	31.268%	-		-
411400	(229,524.00)			(195,528.00)		(33,996.00)	8.888%	31.268%	-		-
417000	17,531.19	17,531.19					8.888%	31.268%	-		-
417100	7,639,095.36	7,639,095.36		-			8.888%	31.268%	-		-
417120	2,194,114.37	2,194,114.37					8.888%	31.268%	-		-
417190	4,035.54	4,035.54					8.888%	31.268%	-		-
418000	1,099.82	1,099.82					8.888%	31.268%	-		-
418120	(69,857,508.58)	(69,857,508.58)				-	8.888%	31.268%	-		-
418180	(9,535,004.29)	(9,535,004.29)					8.888%	31.268%	-		-
418190	147,369.36	147,369.36					8.888%	31.268%	-		-
418205	98,749.00	98,749.00					8.888%	31.268%	-		-
418225	(69,973.07)	(69,973.07)					8.888%	31.268%	-		-
418300	(58,321.92)	(58,321.92)					8.888%	31.268%	-		-
418310	(856,827.88)	(856,827.88)					8.888%	31.268%	-		-
418400	949,004.32	949,004.32					8.888%	31.268%	-		-
418500	(3,179,201.84)	(3,179,201.84)					8.888%	31.268%	-		-
419000	(805,883.53)	(805,883.53)				-	8.888%	31.268%	-	-	-
419001	(755,366.83)	(755,366.83)					8.888%	31.268%	-		-
419005	(3,968.62)	(3,968.62)					8.888%	31.268%	-		-
419055	(23.34)	(23.34)					8.888%	31.268%	-		-
419100	(5,509,683.77)	(1,119,487.06)	(3,147,850.53)	(4,071,752.20)	(7,136.30)	(318,444.51)	8.888%	31.268%	(282,012.33)	(81,159.23)	(363,171.56)
419600	(215,972.15)	-		(111,436.00)		(104,536.15)	8.888%	31.268%	-	(66,759.81)	(66,759.81)
419605	(64,152.18)					(64,152.18)	8.888%	31.268%	-	(63,977.82)	(63,977.82)
421100	(34,429.68)	(38,592.29)	-	500.00		3,662.61	8.888%	31.268%	-	3,662.61	3,662.61
421200	26,485.84	1,490.94	12,182.18	-		24,994.90	8.888%	31.268%	1,082.75	-	1,082.75
426100	3,879,397.35	3,879,397.35					8.888%	31.268%	-		-
426210	47,321.17	47,321.17					8.888%	31.268%	-		-
426220	(1,682,616.16)	(1,682,616.16)					8.888%	31.268%	-		-
426250	1,531,986.70	1,531,986.70					8.888%	31.268%	-		-
426280	18,994.00	18,994.00					8.888%	31.268%	-		-
426290	2,144,884.63	2,144,884.63					8.888%	31.268%	-		-
426300	(24,717.99)	(24,717.99)				-	8.888%	31.268%	-		-
426400	1,679,328.73	1,679,328.73	-				8.888%	31.268%	-		-
426500	2,572,933.05	2,572,933.05	19,786.05			-	8.888%	31.268%	1,758.58	-	1,758.58
426505	755,366.83	755,366.83					8.888%	31.268%	-		-
426520	(52,924.20)			(52,924.20)			8.888%	31.268%	-		-
427370	(76.00)	(76.00)					8.888%	31.268%	-		-

427380	(20.00)	(20.00)					8.888%	31.268%	-		-
427440	4,600.00	4,600.00					8.888%	31.268%	-		-
427610	1,592,499.96	1,592,499.96					8.888%	31.268%	-		-
427660	2,664,199.92	2,664,199.92					8.888%	31.268%	-		-
427670	449,651.12	449,651.12					8.888%	31.268%	-		-
427680	63,079,966.61	63,079,966.61					8.888%	31.268%	-		-
428110	2,060,321.62	2,060,321.62					8.888%	31.268%	-		-
428200	424,829.95	424,829.95					8.888%	31.268%	-		-
428610	1,159,047.44	1,159,047.44					8.888%	31.268%	-		-
429000	(8,883.36)	(8,883.36)					8.888%	31.268%	-		-
430200	120,073.20	120,073.20					8.888%	31.268%	-		-
430400	165,774.02	165,774.02					8.888%	31.268%	-		-
431005	45,694.09	45,694.09					8.888%	31.268%	-		-
431016	79,896.00			79,896.00			8.888%	31.268%	-		-
431100	1,047,867.15	1,047,867.15		-		-	8.888%	31.268%	-		-
431155	23.34	23.34					8.888%	31.268%	-		-
431600	769,455.40			599,935.08		169,520.32	8.888%	31.268%	-	34,401.41	34,401.41
431607	20,142.74			20,142.74			8.888%	31.268%	-		-
431610	74,877.78	74,877.78					8.888%	31.268%	-		-
432000	(1,801,359.64)	1,119,487.06	(2,095,947.14)	(2,708,815.12)	(4,751.59)	(212,031.58)	8.888%	31.268%	(187,773.51)	(54,038.55)	(241,812.06)
440000	(338,329,802.32)			(338,329,802.32)			8.888%	31.268%	-		-
442200	(299,251,201.97)			(299,251,201.97)			8.888%	31.268%	-		-
442300	(110,483,029.99)			(110,483,029.99)			8.888%	31.268%	-		-
444000	(7,549,449.54)			(7,549,449.54)			8.888%	31.268%	-		-
447000	(112,738,560.44)			(112,738,560.44)			8.888%	31.268%	-		-
447100	(2,796,533.03)			(2,796,533.03)			8.888%	31.268%	-		-
447700	(12,972,470.43)			(12,972,470.43)			8.888%	31.268%	-		-
447710	(926,951.05)			(926,951.05)			8.888%	31.268%	-		-
447720	(21,452,868.36)			(21,452,868.36)			8.888%	31.268%	-		-
448000	(1,163,951.82)			(1,163,951.82)			8.888%	31.268%	-		-
449100	7,503,194.00			7,503,194.00			8.888%	31.268%	-		-
451000	(527,894.25)			(527,894.25)			8.888%	31.268%	-		-
453000	(475,000.00)			(475,000.00)			8.888%	31.268%	-		-
454000	(3,037,405.89)			(3,037,405.89)			8.888%	31.268%	-		-
456000	(1,687,708.23)			(1,687,708.23)			8.888%	31.268%	-		-
456010	10,442,237.45			10,442,237.45			8.888%	31.268%	-		-
456015	(30,143,761.70)			(30,143,761.70)			8.888%	31.268%	-		-
456016	(4,168,877.64)			(4,168,877.64)			8.888%	31.268%	-		-
456017	(60,244.08)			(60,244.08)			8.888%	31.268%	-		-
456020	(529,103.25)			(529,103.25)			8.888%	31.268%	-		-
456100	(11,553,981.52)			(11,553,981.52)			8.888%	31.268%	-		-
456120	(3,192,000.00)			(3,192,000.00)			8.888%	31.268%	-		-
456700	(141,959.05)			(141,959.05)			8.888%	31.268%	-		-
456705	(928,944.00)			(928,944.00)			8.888%	31.268%	-		-
456711	44,500.00			44,500.00			8.888%	31.268%	-		-
456720	(44,500.00)			(44,500.00)			8.888%	31.268%	-		-
456730	(67,420,725.56)			(67,420,725.56)			8.888%	31.268%	-		-

480000	(206,422,016.67)				(206,422,016.67)	8.888%	31.268%	-	(54,585,562.01)	(54,585,562.01)
481200	(104,586,429.05)				(104,586,429.05)	8.888%	31.268%	-	(27,503,267.40)	(27,503,267.40)
481250	(2,285,247.92)				(2,285,247.92)	8.888%	31.268%	-	(1,431,025.65)	(1,431,025.65)
481300	(4,157,729.90)				(4,157,729.90)	8.888%	31.268%	-	(527,923.39)	(527,923.39)
481400	(529,083.98)				(529,083.98)	8.888%	31.268%	-	(529,083.98)	(529,083.98)
483000	(157,790,387.14)				(157,790,387.14)	8.888%	31.268%	-	(94,697,045.29)	(94,697,045.29)
483600	1,525,563.76				1,525,563.76	8.888%	31.268%	-	2,177,174.29	2,177,174.29
483700	(6,022,658.25)			-	(6,022,658.25)	8.888%	31.268%	-	(4,633,274.91)	(4,633,274.91)
483711	6,022,658.25			-	6,022,658.25	8.888%	31.268%	-	4,633,274.91	4,633,274.91
483730	(74,732,345.82)			-	(74,732,345.82)	8.888%	31.268%	-	(22,880,031.32)	(22,880,031.32)
484000	(337,273.20)				(337,273.20)	8.888%	31.268%	-	(16,308.31)	(16,308.31)
488000	(188,454.82)				(188,454.82)	8.888%	31.268%	-	(165,698.30)	(165,698.30)
489300	(7,755,472.17)				(7,755,472.17)	8.888%	31.268%	-	(3,191,427.15)	(3,191,427.15)
493000	(3,132.00)				(3,132.00)	8.888%	31.268%	-	(757.20)	(757.20)
495000	(426,588.57)				(426,588.57)	8.888%	31.268%	-	-	-
495028	(4,875,000.00)				(4,875,000.00)	8.888%	31.268%	-	-	-
495600	(28,157.27)				(28,157.27)	8.888%	31.268%	-	(28,157.27)	(28,157.27)
496100	221,098.00				221,098.00	8.888%	31.268%	-	-	-
499000	2,680,956.00		(367,721.00)		3,048,677.00	8.888%	31.268%	-	1,539,445.00	1,539,445.00
499200	549,669.00		(857,462.00)		1,407,131.00	8.888%	31.268%	-	729,132.00	729,132.00
499250	22,206.00				22,206.00	8.888%	31.268%	-	22,206.00	22,206.00
499300	(291,697.00)		(291,697.00)		-	8.888%	31.268%	-	-	-
499900	20,375.00				20,375.00	8.888%	31.268%	-	(1,097.00)	(1,097.00)
500000	208,442.79		208,442.79			8.888%	31.268%	-	-	-
501110	6,035,440.16		6,035,440.16			8.888%	31.268%	-	-	-
501120	17,322.55		17,322.55			8.888%	31.268%	-	-	-
501140	20,896,451.07		20,896,451.07			8.888%	31.268%	-	-	-
501160	333,236.32		333,236.32			8.888%	31.268%	-	-	-
501200	1,722,558.64		1,722,558.64			8.888%	31.268%	-	-	-
502000	3,835,813.88		3,835,813.88			8.888%	31.268%	-	-	-
505000	984,464.47		984,464.47			8.888%	31.268%	-	-	-
506000	2,295,553.03		2,295,553.03			8.888%	31.268%	-	-	-
507000	40,851.15		40,851.15			8.888%	31.268%	-	-	-
510000	593,387.70		593,387.70			8.888%	31.268%	-	-	-
511000	795,356.78		795,356.78			8.888%	31.268%	-	-	-
512000	5,541,249.95		5,541,249.95			8.888%	31.268%	-	-	-
513000	2,010,266.76		2,010,266.76			8.888%	31.268%	-	-	-
514000	2,739,561.77		2,739,561.77			8.888%	31.268%	-	-	-
535000	2,273,415.81		2,273,415.81			8.888%	31.268%	-	-	-
536000	1,304,313.47		1,304,313.47			8.888%	31.268%	-	-	-
537000	3,064,700.46		3,064,700.46			8.888%	31.268%	-	-	-
537200	3,884,765.29		3,884,765.29			8.888%	31.268%	-	-	-
537300	209,418.39		209,418.39			8.888%	31.268%	-	-	-
538000	6,065,457.84		6,065,457.84			8.888%	31.268%	-	-	-
539000	665,656.39		665,656.39			8.888%	31.268%	-	-	-
540000	1,272,927.66		1,272,927.66			8.888%	31.268%	-	-	-
540100	5,658,346.00		5,658,346.00			8.888%	31.268%	-	-	-

541000	857,660.18			857,660.18			8.888%	31.268%	-		-
542000	891,640.19			891,640.19			8.888%	31.268%	-		-
543000	1,291,736.86			1,291,736.86			8.888%	31.268%	-		-
544000	2,817,752.55			2,817,752.55			8.888%	31.268%	-		-
545000	679,968.42			679,968.42			8.888%	31.268%	-		-
545300	3,058.40			3,058.40			8.888%	31.268%	-		-
546000	1,416,383.83			1,416,383.83			8.888%	31.268%	-		-
547211	216,722.74			216,722.74			8.888%	31.268%	-		-
547213	102,159.35			102,159.35			8.888%	31.268%	-		-
547216	606,240.94			606,240.94			8.888%	31.268%	-		-
547310	583,154.81			583,154.81			8.888%	31.268%	-		-
547312	39,797,295.91			39,797,295.91			8.888%	31.268%	-		-
547610	47,845,298.89			47,845,298.89			8.888%	31.268%	-		-
548000	1,841,494.21			1,841,494.21			8.888%	31.268%	-		-
549000	625,162.29			625,162.29			8.888%	31.268%	-		-
550000	(37,275.64)			(37,275.64)			8.888%	31.268%	-		-
551000	1,113,316.39			1,113,316.39			8.888%	31.268%	-		-
552000	76,790.75			76,790.75			8.888%	31.268%	-		-
553000	2,358,166.50			2,358,166.50			8.888%	31.268%	-		-
554000	579,368.87			579,368.87			8.888%	31.268%	-		-
555000	182,890,210.85			182,890,210.85			8.888%	31.268%	-		-
555100	1,930,127.31			1,930,127.31			8.888%	31.268%	-		-
555550	145,265.31			145,265.31			8.888%	31.268%	-		-
555700	11,798,612.90			11,798,612.90			8.888%	31.268%	-		-
555710	926,951.05			926,951.05			8.888%	31.268%	-		-
556000	978,453.11			978,453.11			8.888%	31.268%	-		-
557000	5,628,010.47			5,628,010.47			8.888%	31.268%	-		-
557010	(12,098,625.05)			(12,098,625.05)			8.888%	31.268%	-		-
557150	23,368,783.90			23,368,783.90			8.888%	31.268%	-		-
557160	735,063.00			735,063.00			8.888%	31.268%	-		-
557161	401,245.00			401,245.00			8.888%	31.268%	-		-
557170	488,277.67			488,277.67			8.888%	31.268%	-		-
557171	125,727.28			125,727.28			8.888%	31.268%	-		-
557200	818,702.00			818,702.00			8.888%	31.268%	-		-
557280	4,196,315.49			4,196,315.49			8.888%	31.268%	-		-
557290	(8,469,902.00)			(8,469,902.00)			8.888%	31.268%	-		-
557322	1,590,346.08			1,590,346.08			8.888%	31.268%	-		-
557380	(1,589,620.25)			(1,589,620.25)			8.888%	31.268%	-		-
557390	(2,272,695.00)			(2,272,695.00)			8.888%	31.268%	-		-
557395	(32,900.53)			(32,900.53)			8.888%	31.268%	-		-
557610	6,453.22			6,453.22			8.888%	31.268%	-		-
557700	3,390,040.29			3,390,040.29			8.888%	31.268%	-		-
557711	(3,390,040.29)			(3,390,040.29)			8.888%	31.268%	-		-
557730	74,477,251.10			74,477,251.10			8.888%	31.268%	-		-
560000	2,248,616.12			2,248,616.12			8.888%	31.268%	-		-
561000	2,523.52			2,523.52			8.888%	31.268%	-		-
561110	42,997.85			42,997.85			8.888%	31.268%	-		-

561210	1,334,633.11			1,334,633.11			8.888%	31.268%	-		-
561310	1,074,916.64			1,074,916.64			8.888%	31.268%	-		-
562000	496,547.61			496,547.61			8.888%	31.268%	-		-
563000	537,485.48			537,485.48			8.888%	31.268%	-		-
565000	18,871,661.71			18,871,661.71			8.888%	31.268%	-		-
565710	24,360.00			24,360.00			8.888%	31.268%	-		-
566000	1,943,265.52			1,943,265.52			8.888%	31.268%	-		-
567000	154,349.67			154,349.67			8.888%	31.268%	-		-
568000	802,377.03			802,377.03			8.888%	31.268%	-		-
569000	379,953.96			379,953.96			8.888%	31.268%	-		-
570000	1,421,588.46			1,421,588.46			8.888%	31.268%	-		-
571000	1,733,943.54			1,733,943.54			8.888%	31.268%	-		-
572000	(6,720.50)			(6,720.50)			8.888%	31.268%	-		-
573000	101,431.15			101,431.15			8.888%	31.268%	-		-
580000	3,207,048.97			3,207,048.97			8.888%	31.268%	-		-
582000	598,093.85			598,093.85			8.888%	31.268%	-		-
583000	2,304,773.70			2,304,773.70			8.888%	31.268%	-		-
584000	1,358,088.04			1,358,088.04			8.888%	31.268%	-		-
584100	372.44			372.44			8.888%	31.268%	-		-
585000	62,128.09			62,128.09			8.888%	31.268%	-		-
586000	1,883,127.62			1,883,127.62			8.888%	31.268%	-		-
587000	642,751.86			642,751.86			8.888%	31.268%	-		-
588000	7,507,882.05			7,507,882.05			8.888%	31.268%	-		-
589000	262,726.02			262,726.02			8.888%	31.268%	-		-
590000	1,779,538.04			1,779,538.04			8.888%	31.268%	-		-
591000	296,322.32			296,322.32			8.888%	31.268%	-		-
592000	857,681.51			857,681.51			8.888%	31.268%	-		-
593000	8,750,042.69			8,750,042.69			8.888%	31.268%	-		-
594000	999,280.65			999,280.65			8.888%	31.268%	-		-
595000	846,026.05			846,026.05			8.888%	31.268%	-		-
596000	714,295.11			714,295.11			8.888%	31.268%	-		-
597000	14,353.51			14,353.51			8.888%	31.268%	-		-
598000	568,833.41			568,833.41			8.888%	31.268%	-		-
804000	309,338,953.31				309,338,953.31		8.888%	31.268%	-	94,332,603.25	94,332,603.25
804001	41,728,813.07		-		41,728,813.07		8.888%	31.268%	-	14,752,396.80	14,752,396.80
804002	914,090.38				914,090.38		8.888%	31.268%	-	404,346.00	404,346.00
804010	20,693.24				20,693.24		8.888%	31.268%	-	4,178.51	4,178.51
804017	463,961.95				463,961.95		8.888%	31.268%	-	116,626.28	116,626.28
804600	(4,105,212.78)				(4,105,212.78)		8.888%	31.268%	-	(2,384,896.86)	(2,384,896.86)
804700	2,810,085.53		-		2,810,085.53		8.888%	31.268%	-	1,647,818.47	1,647,818.47
804711	(2,810,085.53)		-		(2,810,085.53)		8.888%	31.268%	-	(1,647,818.47)	(1,647,818.47)
804730	67,675,820.33		-		67,675,820.33		8.888%	31.268%	-	54,528,238.51	54,528,238.51
805110	(5,029,731.73)				(5,029,731.73)		8.888%	31.268%	-	(4,242,079.69)	(4,242,079.69)
805111	(1,129,383.08)				(1,129,383.08)		8.888%	31.268%	-		-
805115	70,726.62				70,726.62		8.888%	31.268%	-	70,726.62	70,726.62
805120	(1,988,590.84)				(1,988,590.84)		8.888%	31.268%	-	(1,143,048.25)	(1,143,048.25)
805121	11,518.66				11,518.66		8.888%	31.268%	-	11,518.66	11,518.66

808100	23,222,085.39				23,222,085.39	8.888%	31.268%	-	2,486,164.81	2,486,164.81
808200	(38,924,873.18)				(38,924,873.18)	8.888%	31.268%	-	(4,152,609.72)	(4,152,609.72)
811000	(1,602,045.62)				(1,602,045.62)	8.888%	31.268%	-	(471,284.05)	(471,284.05)
813000	1,489,320.26			1,489,320.26	1,489,320.26	8.888%	31.268%	465,680.66	(1,023,639.60)	(557,958.94)
813010	145,137.60				145,137.60	8.888%	31.268%	-	40,631.73	40,631.73
814000	9,776.44				9,776.44	8.888%	31.268%	-	-	-
824000	723,453.84				723,453.84	8.888%	31.268%	-	69,813.30	69,813.30
837000	661,094.85				661,094.85	8.888%	31.268%	-	63,795.67	63,795.67
870000	2,231,328.93			1,648,458.88	2,231,328.93	8.888%	31.268%	515,440.12	(956,379.87)	(440,939.75)
874000	5,050,253.49			525,012.10	5,050,253.49	8.888%	31.268%	164,160.78	974,800.50	1,138,961.28
875000	227,487.45			-	227,487.45	8.888%	31.268%	-	119,679.82	119,679.82
876000	6,092.80				6,092.80	8.888%	31.268%	-	2,907.09	2,907.09
877000	168,066.04			210.72	168,066.04	8.888%	31.268%	65.89	5,533.17	5,599.06
878000	821,733.61			13,249.21	821,733.61	8.888%	31.268%	4,142.76	123,057.90	127,200.66
879000	2,770,676.90			168,533.27	2,770,676.90	8.888%	31.268%	52,696.98	847,787.36	900,484.34
880000	2,956,343.61			575,235.86	2,956,343.61	8.888%	31.268%	179,864.75	331,723.73	511,588.48
881000	50,085.71			48,301.81	50,085.71	8.888%	31.268%	15,103.01	(31,414.89)	(16,311.88)
885000	202,494.87			-	202,494.87	8.888%	31.268%	-	74,438.64	74,438.64
887000	3,689,558.75			-	3,689,558.75	8.888%	31.268%	-	1,430,203.16	1,430,203.16
889000	408,967.31				408,967.31	8.888%	31.268%	-	224,094.43	224,094.43
890000	306,080.78				306,080.78	8.888%	31.268%	-	26,812.03	26,812.03
891000	86,732.63				86,732.63	8.888%	31.268%	-	20,470.24	20,470.24
892000	2,624,504.20			161.94	2,624,504.20	8.888%	31.268%	50.64	728,417.85	728,468.49
893000	2,473,194.66			-	2,473,194.66	8.888%	31.268%	-	588,766.48	588,766.48
894000	359,692.27			-	359,692.27	8.888%	31.268%	-	182,314.14	182,314.14
901000	611,893.76		611,893.75	323,795.82	288,097.94	8.888%	31.268%	54,385.12	86,173.00	140,558.12
902000	4,877,318.06		-	2,844,989.57	2,032,328.49	8.888%	31.268%	-	256,912.04	256,912.04
903000	15,853,461.72	-	12,166,712.55	8,422,060.64	7,431,401.08	8.888%	31.268%	1,081,377.41	2,347,869.22	3,429,246.63
904000	5,200,000.00		5,200,000.00	2,751,683.96	2,448,316.04	8.888%	31.268%	462,176.00	732,316.04	1,194,492.04
905000	372,628.39		372,628.36	197,183.76	175,444.63	8.888%	31.268%	33,119.21	52,477.26	85,596.47
908000	1,242,372.28		1,917.20	680,862.19	-	8.888%	31.268%	170.40	173,941.01	174,111.41
908250	1,276,492.60	-			1,276,492.60	8.888%	31.268%	-	1,276,492.60	1,276,492.60
908600	30,385,125.04			24,934,522.76	5,450,602.28	8.888%	31.268%	-	198,608.86	198,608.86
908610	388,514.23			233,108.54	155,405.69	8.888%	31.268%	-	-	-
908690	(235,195.00)			47,208.00	(282,403.00)	8.888%	31.268%	-	-	-
909000	1,789,717.62		24,500.00	869,523.45	-	8.888%	31.268%	2,177.56	360,096.38	362,273.94
910000	336,534.45		336,534.48	178,083.95	-	8.888%	31.268%	29,911.18	47,394.14	77,305.32
920000	34,356,728.51	-	30,584,373.48	24,851,565.24	263,903.53	8.888%	31.268%	2,800,856.47	2,622,570.90	5,423,427.37
921000	6,243,513.91		5,911,391.91	4,477,201.58	3,854.28	8.888%	31.268%	526,609.67	576,905.43	1,103,515.10
922000	(155,864.79)		-	(135,133.48)		8.888%	31.268%	-	-	-
923000	16,539,433.72	-	16,187,147.92	11,883,975.08	-	8.888%	31.268%	1,438,713.71	1,438,721.29	2,877,435.00
924000	1,853,454.71		1,648,168.82	1,367,671.48	12,594.00	8.888%	31.268%	150,427.14	137,833.12	288,260.26
925100	5,307,364.06		4,035,415.28	3,666,296.22	-	8.888%	31.268%	358,667.71	772,673.63	1,131,341.34
925200	2,356,824.57	-	368,646.86	1,826,331.18		8.888%	31.268%	32,765.33	32,765.36	65,530.69
925300	(2,356,824.57)			(1,826,331.18)		8.888%	31.268%	-	(530,493.39)	(530,493.39)
926100	2,816,683.74		2,454,572.49	2,096,877.04	1,668.30	8.888%	31.268%	218,684.05	218,795.52	437,479.57
926200	48,648,355.65		48,181,794.74	34,715,709.66	-	8.888%	31.268%	4,282,397.92	4,282,397.91	8,564,795.83

926300	(48,648,355.65)			(34,715,709.66)		(13,932,645.99)	8.888%	31.268%	-	(13,932,645.99)	(13,932,645.99)
927000	3,775.26			3,775.26			8.888%	31.268%	-		-
928000	8,162,721.85		984,953.95	6,081,192.06	20.92	2,081,529.79	8.888%	31.268%	87,549.25	1,053,154.89	1,140,704.14
930100	347.82		-	273.53		74.29	8.888%	31.268%	-	-	-
930200	4,708,406.41	-	3,135,981.98	3,222,988.16	461,919.11	1,485,418.25	8.888%	31.268%	423,158.95	10,720.57	433,879.52
931000	1,175,938.15	-	845,612.94	873,738.00		302,200.18	8.888%	31.268%	75,158.08	75,158.07	150,316.15
935000	13,152,931.66	-	9,497,797.20	9,552,148.79		3,600,782.87	8.888%	31.268%	844,164.22	1,021,301.41	1,865,465.63



Actual Base Year Ending December 31, 2013											
Allocations											
	y)	z)		aa)		ab)		ac)	ad)	ae)	af)
Account	Account Total z+aa+ab	Non-Utility	Common Service CD AA	Electric Utility Service	Gas Utility Service GD AA	Gas Utility Service	Oregon CD Allocation Factor	Oregon GD Allocation Factor	Oregon Allocation	Oregon Situs	Oregon Total ad+ae
403000	105,822,751.40	-	13,404,401.99	84,631,444.65	157,143.91	21,191,306.75	8.253%	29.680%	1,152,905.61	5,350,532.02	6,503,437.63
404000	11,350,822.13		9,163,371.39	8,328,929.09	441,541.87	3,021,893.04	8.253%	29.680%	887,302.67	456,928.35	1,344,231.02
405930	2,450,030.76			2,450,030.76			8.253%	29.680%	-		-
406100	99,046.92			99,046.92			8.253%	29.680%	-		-
407312	1,359,999.96			1,359,999.96			8.253%	29.680%	-		-
407320	70,084.00			70,084.00			8.253%	29.680%	-		-
407321	273,739.87					273,739.87	8.253%	29.680%	-	273,739.87	273,739.87
407322	78,736.08			78,736.08			8.253%	29.680%	-		-
407324	211,065.12			211,065.12			8.253%	29.680%	-		-
407328	589,518.00					589,518.00	8.253%	29.680%	-		-
407330	(1,429.00)					(1,429.00)	8.253%	29.680%	-	(1,429.00)	(1,429.00)
407331	5,365,343.00			5,365,343.00			8.253%	29.680%	-		-
407333	32,719.44			32,719.44			8.253%	29.680%	-		-
407335	(160,414.00)			(160,414.00)		-	8.253%	29.680%	-		-
407351	252,636.84			252,636.84			8.253%	29.680%	-		-
407360	1,752,468.00			1,752,468.00			8.253%	29.680%	-		-
407362	726,240.00			726,240.00			8.253%	29.680%	-		-
407365	650,102.85			650,102.85			8.253%	29.680%	-		-
407380	337,788.00			337,788.00			8.253%	29.680%	-		-
407382	1,067,178.72			1,067,178.72			8.253%	29.680%	-		-
407395	220,780.65			220,780.65			8.253%	29.680%	-		-
407403	(134,591.76)			(134,591.76)			8.253%	29.680%	-		-
407405	(103,282.20)			(103,282.20)			8.253%	29.680%	-		-
407420	500,500.00			500,500.00			8.253%	29.680%	-		-
407428	(498,255.00)					(498,255.00)	8.253%	29.680%	-		-
407429	(3,354.67)					(3,354.67)	8.253%	29.680%	-		-
407450	(12,117,363.07)			(12,117,363.07)			8.253%	29.680%	-		-
407460	(1,253,124.00)			(1,253,124.00)			8.253%	29.680%	-		-
407462	(206,347.00)			(206,347.00)			8.253%	29.680%	-		-
407495	(8,415.00)	-	-	(8,415.00)			8.253%	29.680%	-		-
407499	402,501.00			402,501.00			8.253%	29.680%	-		-
408110	24,688,938.53			18,925,343.67		5,763,594.86	8.253%	29.680%	-		-
408120	30,876,353.99			20,562,018.31		10,314,335.68	8.253%	29.680%	-	3,553,091.58	3,553,091.58
408130	22,045.11			22,045.11		-	8.253%	29.680%	-		-
408140	1,298,096.42			1,298,096.42			8.253%	29.680%	-		-
408150	13,010,376.52	-		13,010,376.52		-	8.253%	29.680%	-	-	-
408160	2.67		-	2.67		-	8.253%	29.680%	-		-
408170	13,215,453.28			7,894,950.74		5,320,502.54	8.253%	29.680%	-	2,030,164.37	2,030,164.37
408180	4,629,170.37			4,629,170.37			8.253%	29.680%	-		-
408190	522,334.34					522,334.34	8.253%	29.680%	-		-

408200	106,478.84	106,478.84					8.253%	29.680%	-		-
408250	-	-		-			8.253%	29.680%	-		-
409000	43,429,281.00	-	(3,457,242.00)	34,154,183.00		9,275,098.00	8.253%	29.680%	(285,326.18)	1,198,784.00	913,457.82
409100	2,066,338.00	-	-	1,388,109.00		678,229.00	8.253%	29.680%	-	471,993.00	471,993.00
409210	(481,927.00)	(481,927.00)					8.253%	29.680%	-		-
409220	(1,138,608.00)	(1,138,608.00)					8.253%	29.680%	-		-
409230	134,089.00	134,089.00					8.253%	29.680%	-		-
410100	31,154,268.73	-	4,624,443.49	25,700,221.60	-	5,454,047.13	8.253%	29.680%	381,655.32	3,007,149.89	3,388,805.21
410200	(1,731,438.59)	(1,731,438.59)					8.253%	29.680%	-		-
411100	(4,770,685.33)	-	(103,681.19)	(4,871,647.61)		100,962.28	8.253%	29.680%	(8,556.81)	(8,556.81)	(17,113.62)
411200	(5,632,030.93)	(5,632,030.93)					8.253%	29.680%	-		-
411400	(238,869.00)			(199,113.00)		(39,756.00)	8.253%	29.680%	-		-
417000	13,171.81	13,171.81					8.253%	29.680%	-		-
417100	7,387,589.21	7,387,589.21		-			8.253%	29.680%	-		-
417120	3,253,164.12	3,253,164.12					8.253%	29.680%	-		-
417190	4,035.60	4,035.60					8.253%	29.680%	-		-
418000	3,699.28	3,699.28					8.253%	29.680%	-		-
418120	1,257,926.52	1,257,926.52			-		8.253%	29.680%	-		-
418180	991,189.54	991,189.54					8.253%	29.680%	-		-
418190	(7,052,597.61)	(7,052,597.61)					8.253%	29.680%	-		-
418205	(127,605.00)	(127,605.00)					8.253%	29.680%	-		-
418225	(206,293.75)	(206,293.75)					8.253%	29.680%	-		-
418300	1,444,331.10	1,444,331.10					8.253%	29.680%	-		-
418310	(900,190.16)	(900,190.16)					8.253%	29.680%	-		-
419000	(716,854.82)	(716,854.82)			-		8.253%	29.680%	-	-	-
419001	(1,584,704.89)	(1,584,704.89)					8.253%	29.680%	-		-
419005	(25,882.08)	(25,882.08)					8.253%	29.680%	-		-
419055	(243.70)	(243.70)					8.253%	29.680%	-		-
419100	(3,992,435.35)	(219,825.00)	(2,017,979.83)	(3,604,632.04)	(239.88)	(167,978.31)	8.253%	29.680%	(166,615.07)	(54,141.26)	(220,756.33)
419390	(732.49)			(732.49)			8.253%	29.680%	-		-
419600	(100,436.22)	-		(57,095.00)		(43,341.22)	8.253%	29.680%	-	-	-
419605	(3,543.17)					(3,543.17)	8.253%	29.680%	-	(3,301.60)	(3,301.60)
426100	3,320,437.09	3,320,437.09					8.253%	29.680%	-		-
426210	179,309.08	179,309.08					8.253%	29.680%	-		-
426220	(1,517,834.85)	(1,517,834.85)					8.253%	29.680%	-		-
426250	1,576,052.81	1,576,052.81					8.253%	29.680%	-		-
426280	36,241.00	36,241.00					8.253%	29.680%	-		-
426290	2,326,127.91	2,326,127.91					8.253%	29.680%	-		-
426300	109,224.48	109,224.48			-		8.253%	29.680%	-		-
426400	1,605,677.43	1,605,677.43	-				8.253%	29.680%	-		-
426500	2,820,349.09	2,820,349.09	14,346.97		-		8.253%	29.680%	1,184.06	-	1,184.06
426505	1,584,704.89	1,584,704.89					8.253%	29.680%	-		-
426520	(52,924.20)			(52,924.20)			8.253%	29.680%	-		-
427440	10,610.00	10,610.00					8.253%	29.680%	-		-
427610	1,592,499.96	1,592,499.96					8.253%	29.680%	-		-
427660	2,664,199.92	2,664,199.92					8.253%	29.680%	-		-
427670	467,113.41	467,113.41					8.253%	29.680%	-		-

427680	64,218,184.60	64,218,184.60					8.253%	29.680%	-		-
428110	2,213,314.87	2,213,314.87					8.253%	29.680%	-		-
428200	448,327.82	448,327.82					8.253%	29.680%	-		-
428610	1,160,222.69	1,160,222.69					8.253%	29.680%	-		-
429000	(8,883.36)	(8,883.36)					8.253%	29.680%	-		-
430200	(41,391.46)	(41,391.46)					8.253%	29.680%	-		-
430400	324,790.27	324,790.27					8.253%	29.680%	-		-
431005	601.58	601.58					8.253%	29.680%	-		-
431016	33,029.10			33,029.10			8.253%	29.680%	-		-
431100	1,043,524.79	1,043,524.79		-		-	8.253%	29.680%	-		-
431155	243.70	243.70					8.253%	29.680%	-		-
431600	1,294,289.73			817,140.00		477,149.73	8.253%	29.680%	-	376,438.60	376,438.60
431605	102.72					102.72	8.253%	29.680%	-		-
431607	31,760.92			31,760.92			8.253%	29.680%	-		-
431610	209,909.99	209,909.99					8.253%	29.680%	-		-
432000	(2,294,253.47)	219,825.00	(1,344,670.96)	(2,402,383.23)	(159.72)	(111,695.24)	8.253%	29.680%	(111,023.10)	(35,952.53)	(146,975.63)
440000	(331,488,411.09)			(331,488,411.09)			8.253%	29.680%	-		-
442200	(290,727,520.38)			(290,727,520.38)			8.253%	29.680%	-		-
442300	(113,430,400.18)			(113,430,400.18)			8.253%	29.680%	-		-
444000	(7,266,653.79)			(7,266,653.79)			8.253%	29.680%	-		-
447000	(109,132,806.38)			(109,132,806.38)			8.253%	29.680%	-		-
447100	2,209,977.44			2,209,977.44			8.253%	29.680%	-		-
447700	(15,608,969.37)			(15,608,969.37)			8.253%	29.680%	-		-
447710	(654,511.49)			(654,511.49)			8.253%	29.680%	-		-
447720	(20,204,255.16)			(20,204,255.16)			8.253%	29.680%	-		-
448000	(1,103,973.08)			(1,103,973.08)			8.253%	29.680%	-		-
449100	2,047,837.00			2,047,837.00			8.253%	29.680%	-		-
451000	(590,952.94)			(590,952.94)			8.253%	29.680%	-		-
453000	(432,332.00)			(432,332.00)			8.253%	29.680%	-		-
454000	(3,023,492.03)			(3,023,492.03)			8.253%	29.680%	-		-
456000	(1,626,434.80)			(1,626,434.80)			8.253%	29.680%	-		-
456010	(17,261,853.95)			(17,261,853.95)			8.253%	29.680%	-		-
456015	(10,009,964.19)			(10,009,964.19)			8.253%	29.680%	-		-
456016	(2,776,903.50)			(2,776,903.50)			8.253%	29.680%	-		-
456017	(60,244.08)			(60,244.08)			8.253%	29.680%	-		-
456100	(10,502,251.35)			(10,502,251.35)			8.253%	29.680%	-		-
456120	(14,884,000.00)			(14,884,000.00)			8.253%	29.680%	-		-
456700	(141,412.80)			(141,412.80)			8.253%	29.680%	-		-
456705	(928,944.00)			(928,944.00)			8.253%	29.680%	-		-
456730	(102,402,129.71)			(102,402,129.71)			8.253%	29.680%	-		-
480000	(203,605,145.11)					(203,605,145.11)	8.253%	29.680%	-	(61,041,004.89)	(61,041,004.89)
481200	(100,823,027.10)					(100,823,027.10)	8.253%	29.680%	-	(30,390,244.93)	(30,390,244.93)
481250	(2,164,335.82)					(2,164,335.82)	8.253%	29.680%	-	(1,189,470.19)	(1,189,470.19)
481300	(3,598,946.64)					(3,598,946.64)	8.253%	29.680%	-	(474,311.24)	(474,311.24)
481400	(453,718.27)					(453,718.27)	8.253%	29.680%	-	(453,718.27)	(453,718.27)
483000	(150,065,406.78)					(150,065,406.78)	8.253%	29.680%	-	(79,024,700.26)	(79,024,700.26)
483600	3,157,883.00					3,157,883.00	8.253%	29.680%	-	2,417,372.46	2,417,372.46

483700	(4,782,480.98)				-	(4,782,480.98)	8.253%	29.680%	-	(3,601,267.82)	(3,601,267.82)
483711	4,782,480.98				-	4,782,480.98	8.253%	29.680%	-	3,601,267.82	3,601,267.82
483730	(49,467,884.04)				-	(49,467,884.04)	8.253%	29.680%	-	(14,017,029.26)	(14,017,029.26)
484000	(313,296.60)					(313,296.60)	8.253%	29.680%	-	(14,750.83)	(14,750.83)
488000	(176,450.91)					(176,450.91)	8.253%	29.680%	-	(151,861.50)	(151,861.50)
489300	(7,461,350.06)					(7,461,350.06)	8.253%	29.680%	-	(3,043,533.78)	(3,043,533.78)
493000	(3,068.43)					(3,068.43)	8.253%	29.680%	-	(757.20)	(757.20)
495000	(519,970.92)					(519,970.92)	8.253%	29.680%	-	(400.00)	(400.00)
495028	(6,000,000.00)					(6,000,000.00)	8.253%	29.680%	-		-
495600	(173,046.24)					(173,046.24)	8.253%	29.680%	-	(173,046.24)	(173,046.24)
496100	441,849.00					441,849.00	8.253%	29.680%	-		-
499000	(3,102,894.00)			(378,300.00)		(2,724,594.00)	8.253%	29.680%	-	(461,603.00)	(461,603.00)
499200	(279,047.00)			1,123,478.00		(1,402,525.00)	8.253%	29.680%	-	(125,628.00)	(125,628.00)
499250	(62,664.00)					(62,664.00)	8.253%	29.680%	-	(62,664.00)	(62,664.00)
499300	(201,478.00)			(201,478.00)		-	8.253%	29.680%	-	-	-
499900	(114,768.00)					(114,768.00)	8.253%	29.680%	-	(75,991.00)	(75,991.00)
500000	281,941.23			281,941.23			8.253%	29.680%	-		-
501110	6,387,228.73			6,387,228.73			8.253%	29.680%	-		-
501120	17,278.60			17,278.60			8.253%	29.680%	-		-
501140	16,572,719.06			16,572,719.06			8.253%	29.680%	-		-
501160	224,031.31			224,031.31			8.253%	29.680%	-		-
501200	1,571,251.79			1,571,251.79			8.253%	29.680%	-		-
502000	4,198,197.15			4,198,197.15			8.253%	29.680%	-		-
505000	1,017,826.55			1,017,826.55			8.253%	29.680%	-		-
506000	2,880,540.35			2,880,540.35			8.253%	29.680%	-		-
507000	33,092.58			33,092.58			8.253%	29.680%	-		-
510000	457,703.33			457,703.33			8.253%	29.680%	-		-
511000	680,769.24			680,769.24			8.253%	29.680%	-		-
512000	6,100,955.02			6,100,955.02			8.253%	29.680%	-		-
513000	1,172,746.95			1,172,746.95			8.253%	29.680%	-		-
514000	799,353.92			799,353.92			8.253%	29.680%	-		-
535000	1,908,947.84			1,908,947.84			8.253%	29.680%	-		-
536000	1,303,492.23			1,303,492.23			8.253%	29.680%	-		-
537000	2,868,794.33			2,868,794.33			8.253%	29.680%	-		-
537200	4,098,540.82			4,098,540.82			8.253%	29.680%	-		-
537300	233,320.94			233,320.94			8.253%	29.680%	-		-
538000	6,644,506.39			6,644,506.39			8.253%	29.680%	-		-
539000	716,024.27			716,024.27			8.253%	29.680%	-		-
540000	1,262,180.97			1,262,180.97			8.253%	29.680%	-		-
540100	5,589,316.00			5,589,316.00			8.253%	29.680%	-		-
541000	549,212.99			549,212.99			8.253%	29.680%	-		-
542000	979,940.53			979,940.53			8.253%	29.680%	-		-
543000	1,781,796.27			1,781,796.27			8.253%	29.680%	-		-
544000	4,157,781.24			4,157,781.24			8.253%	29.680%	-		-
545000	575,622.25			575,622.25			8.253%	29.680%	-		-
545300	2,546.84			2,546.84			8.253%	29.680%	-		-
546000	1,394,572.85			1,394,572.85			8.253%	29.680%	-		-

547211	282,781.93			282,781.93			8.253%	29.680%	-		-
547213	13,130.77			13,130.77			8.253%	29.680%	-		-
547216	1,026,804.68			1,026,804.68			8.253%	29.680%	-		-
547310	1,473,796.37			1,473,796.37			8.253%	29.680%	-		-
547312	51,299,151.08			51,299,151.08			8.253%	29.680%	-		-
547610	56,366,667.54			56,366,667.54			8.253%	29.680%	-		-
548000	2,146,858.07			2,146,858.07			8.253%	29.680%	-		-
549000	462,952.05			462,952.05			8.253%	29.680%	-		-
550000	(27,126.99)			(27,126.99)			8.253%	29.680%	-		-
551000	1,080,319.41			1,080,319.41			8.253%	29.680%	-		-
552000	50,978.07			50,978.07			8.253%	29.680%	-		-
553000	1,994,695.23			1,994,695.23			8.253%	29.680%	-		-
554000	182,723.68			182,723.68			8.253%	29.680%	-		-
555000	175,954,243.54			175,954,243.54			8.253%	29.680%	-		-
555100	5,151,202.32			5,151,202.32			8.253%	29.680%	-		-
555380	9,188,313.60			9,188,313.60			8.253%	29.680%	-		-
555550	(364,157.53)			(364,157.53)			8.253%	29.680%	-		-
555700	15,179,804.21			15,179,804.21			8.253%	29.680%	-		-
555710	654,511.49			654,511.49			8.253%	29.680%	-		-
556000	965,964.62			965,964.62			8.253%	29.680%	-		-
557000	5,859,734.17			5,859,734.17			8.253%	29.680%	-		-
557010	25,517,186.95			25,517,186.95			8.253%	29.680%	-		-
557150	50,018,542.52			50,018,542.52			8.253%	29.680%	-		-
557160	1,077,441.87			1,077,441.87			8.253%	29.680%	-		-
557161	(395,640.00)			(395,640.00)			8.253%	29.680%	-		-
557170	1,021,323.28			1,021,323.28			8.253%	29.680%	-		-
557171	67,855.18			67,855.18			8.253%	29.680%	-		-
557200	818,702.00			818,702.00			8.253%	29.680%	-		-
557280	(1,183,281.00)			(1,183,281.00)			8.253%	29.680%	-		-
557290	(3,983,300.00)			(3,983,300.00)			8.253%	29.680%	-		-
557322	1,203,687.00			1,203,687.00			8.253%	29.680%	-		-
557331	2,533,578.14			2,533,578.14			8.253%	29.680%	-		-
557380	(6,937,644.00)			(6,937,644.00)			8.253%	29.680%	-		-
557390	(3,291,155.00)			(3,291,155.00)			8.253%	29.680%	-		-
557395	(127,794.35)			(127,794.35)			8.253%	29.680%	-		-
557700	3,016,719.40			3,016,719.40			8.253%	29.680%	-		-
557711	(3,016,719.40)			(3,016,719.40)			8.253%	29.680%	-		-
557730	49,467,883.97			49,467,883.97			8.253%	29.680%	-		-
560000	2,476,589.78			2,476,589.78			8.253%	29.680%	-		-
561000	1,307.46			1,307.46			8.253%	29.680%	-		-
561110	23,275.98			23,275.98			8.253%	29.680%	-		-
561210	1,296,586.43			1,296,586.43			8.253%	29.680%	-		-
561310	1,107,365.79			1,107,365.79			8.253%	29.680%	-		-
562000	457,928.42			457,928.42			8.253%	29.680%	-		-
563000	525,233.85			525,233.85			8.253%	29.680%	-		-
565000	17,902,540.68			17,902,540.68			8.253%	29.680%	-		-
565710	24,360.00			24,360.00			8.253%	29.680%	-		-

566000	1,969,444.85			1,969,444.85			8.253%	29.680%	-		-
567000	101,823.41			101,823.41			8.253%	29.680%	-		-
568000	1,095,333.58			1,095,333.58			8.253%	29.680%	-		-
569000	384,458.66			384,458.66			8.253%	29.680%	-		-
570000	1,353,878.74			1,353,878.74			8.253%	29.680%	-		-
571000	1,473,049.72			1,473,049.72			8.253%	29.680%	-		-
572000	21,166.48			21,166.48			8.253%	29.680%	-		-
573000	49,080.88			49,080.88			8.253%	29.680%	-		-
580000	2,459,976.16			2,459,976.16			8.253%	29.680%	-		-
582000	658,164.36			658,164.36			8.253%	29.680%	-		-
583000	2,570,588.97			2,570,588.97			8.253%	29.680%	-		-
584000	1,208,803.43			1,208,803.43			8.253%	29.680%	-		-
585000	96,492.19			96,492.19			8.253%	29.680%	-		-
586000	2,535,809.87			2,535,809.87			8.253%	29.680%	-		-
587000	723,178.00			723,178.00			8.253%	29.680%	-		-
588000	6,388,372.08			6,388,372.08			8.253%	29.680%	-		-
589000	165,289.80			165,289.80			8.253%	29.680%	-		-
590000	1,693,052.64			1,693,052.64			8.253%	29.680%	-		-
591000	338,631.71			338,631.71			8.253%	29.680%	-		-
592000	1,098,232.20			1,098,232.20			8.253%	29.680%	-		-
593000	8,701,265.38			8,701,265.38			8.253%	29.680%	-		-
594000	1,093,964.79			1,093,964.79			8.253%	29.680%	-		-
595000	863,169.79			863,169.79			8.253%	29.680%	-		-
596000	809,997.62			809,997.62			8.253%	29.680%	-		-
597000	33,256.88			33,256.88			8.253%	29.680%	-		-
598000	433,209.11			433,209.11			8.253%	29.680%	-		-
804000	200,150,466.63					200,150,466.63	8.253%	29.680%	-	53,334,087.86	53,334,087.86
804001	41,228,675.90				-	41,228,675.90	8.253%	29.680%	-	15,443,218.22	15,443,218.22
804002	1,324,020.19					1,324,020.19	8.253%	29.680%	-	279,835.89	279,835.89
804010	(23,326.39)					(23,326.39)	8.253%	29.680%	-	(5,804.30)	(5,804.30)
804017	331,100.17					331,100.17	8.253%	29.680%	-	87,172.17	87,172.17
804600	4,929,478.58					4,929,478.58	8.253%	29.680%	-	1,568,575.11	1,568,575.11
804700	1,658,034.11				-	1,658,034.11	8.253%	29.680%	-	740,378.57	740,378.57
804711	(1,658,034.11)				-	(1,658,034.11)	8.253%	29.680%	-	(740,378.57)	(740,378.57)
804730	102,402,129.87				-	102,402,129.87	8.253%	29.680%	-	68,086,708.19	68,086,708.19
805110	(11,502,195.77)					(11,502,195.77)	8.253%	29.680%	-	(7,142,400.33)	(7,142,400.33)
805111	(433,046.55)					(433,046.55)	8.253%	29.680%	-		-
805115	43,320.69					43,320.69	8.253%	29.680%	-	43,320.69	43,320.69
805120	16,676,081.83					16,676,081.83	8.253%	29.680%	-	6,713,742.14	6,713,742.14
808100	33,596,699.50					33,596,699.50	8.253%	29.680%	-	4,268,390.75	4,268,390.75
808200	(29,349,122.53)					(29,349,122.53)	8.253%	29.680%	-	(3,581,066.79)	(3,581,066.79)
811000	(1,386,785.38)					(1,386,785.38)	8.253%	29.680%	-	(416,865.16)	(416,865.16)
813000	1,670,479.92			1,670,479.92		1,670,479.92	8.253%	29.680%	495,798.44	(1,174,681.49)	(678,883.05)
813010	155,170.33					155,170.33	8.253%	29.680%	-	47,751.33	47,751.33
814000	25,291.33					25,291.33	8.253%	29.680%	-		-
824000	695,511.52					695,511.52	8.253%	29.680%	-	67,116.86	67,116.86
837000	568,328.28					568,328.28	8.253%	29.680%	-	54,843.68	54,843.68

870000	2,332,981.51				1,841,228.42	2,332,981.51	8.253%	29.680%	546,476.60	(1,059,493.09)	(513,016.49)
874000	4,827,521.00				318,696.92	4,827,521.00	8.253%	29.680%	94,589.25	1,015,094.82	1,109,684.07
875000	371,937.53				-	371,937.53	8.253%	29.680%	-	221,869.96	221,869.96
876000	3,334.72					3,334.72	8.253%	29.680%	-	1,709.66	1,709.66
877000	194,404.50				97.83	194,404.50	8.253%	29.680%	29.04	5,091.54	5,120.58
878000	1,621,726.39					1,621,726.39	8.253%	29.680%	-	966,996.68	966,996.68
879000	3,122,752.04				96,455.65	3,122,752.04	8.253%	29.680%	28,628.04	1,114,712.15	1,143,340.19
880000	2,889,859.36				602,180.01	2,889,859.36	8.253%	29.680%	178,727.03	301,483.27	480,210.30
881000	45,022.92				44,825.52	45,022.92	8.253%	29.680%	13,304.21	(31,323.91)	(18,019.70)
885000	216,204.68				-	216,204.68	8.253%	29.680%	-	68,155.14	68,155.14
887000	2,860,336.45				-	2,860,336.45	8.253%	29.680%	-	1,097,585.88	1,097,585.88
889000	389,210.56					389,210.56	8.253%	29.680%	-	150,288.00	150,288.00
890000	275,634.50					275,634.50	8.253%	29.680%	-	20,450.74	20,450.74
891000	103,579.52					103,579.52	8.253%	29.680%	-	9,108.40	9,108.40
892000	2,081,397.85				-	2,081,397.85	8.253%	29.680%	-	589,525.90	589,525.90
893000	2,099,190.67				-	2,099,190.67	8.253%	29.680%	-	537,258.26	537,258.26
894000	334,532.98				466.67	334,532.98	8.253%	29.680%	138.51	149,082.84	149,221.35
901000	669,270.38	669,270.37	353,963.71			315,306.67	8.253%	29.680%	55,234.88	94,387.23	149,622.11
902000	5,465,248.30	-	3,209,973.25			2,255,275.05	8.253%	29.680%	-	296,325.28	296,325.28
903000	16,774,112.61	-	12,923,508.77	8,851,167.87		7,922,944.74	8.253%	29.680%	1,066,577.18	2,522,871.65	3,589,448.83
904000	4,792,408.64	4,791,506.74	2,534,687.37			2,257,721.27	8.253%	29.680%	395,443.05	675,746.23	1,071,189.28
905000	449,362.81	449,362.81	237,659.01			211,703.80	8.253%	29.680%	37,085.91	63,373.65	100,459.56
908000	1,230,467.06	638.09	640,661.49	-		589,805.57	8.253%	29.680%	52.66	189,575.98	189,628.64
908250	1,356,801.98	-				1,356,801.98	8.253%	29.680%	-	1,356,801.98	1,356,801.98
908600	24,874,090.33		19,277,256.78			5,596,833.55	8.253%	29.680%	-	219,612.58	219,612.58
908610	418,721.04		251,232.62			167,488.42	8.253%	29.680%	-	-	-
908690	518,387.00		473,324.00			45,063.00	8.253%	29.680%	-	-	-
909000	2,063,559.23	124,814.93	1,040,148.95	10,902.12		1,023,410.28	8.253%	29.680%	13,536.73	334,314.49	347,851.22
910000	380,071.60	380,071.60	201,012.26	-		179,059.34	8.253%	29.680%	31,367.31	53,601.50	84,968.81
912000	12,199.73	-	7,402.40	-		4,797.33	8.253%	29.680%	-	177.40	177.40
920000	34,152,251.18	-	30,874,388.52	24,995,617.51	248,740.05	9,156,633.67	8.253%	29.680%	2,621,889.33	2,473,588.29	5,095,477.62
921000	5,660,000.95	5,318,210.75	4,124,034.22	7,144.12		1,535,966.73	8.253%	29.680%	441,032.31	478,835.69	919,868.00
922000	(119,353.92)		-	(102,053.08)		(17,300.84)	8.253%	29.680%	-	-	-
923000	14,439,108.31	-	14,056,013.97	10,535,127.35	-	3,903,980.96	8.253%	29.680%	1,160,042.83	1,160,042.84	2,320,085.67
924000	1,920,938.35	1,661,703.60	1,449,063.84	12,347.00		471,874.51	8.253%	29.680%	140,804.99	128,457.98	269,262.97
925100	4,859,768.15	3,539,800.86	3,100,513.04	-		1,759,255.11	8.253%	29.680%	292,139.76	377,949.76	670,089.52
925200	2,584,074.59	-	484,175.73	2,013,842.66		570,231.93	8.253%	29.680%	39,959.02	39,959.04	79,918.06
925300	(2,584,074.59)		(2,013,842.66)			(570,231.93)	8.253%	29.680%	-	(570,231.93)	(570,231.93)
926100	1,560,708.16	1,206,848.44	1,214,925.12	2,677.56		345,783.04	8.253%	29.680%	100,395.90	99,839.12	200,235.02
926200	66,812,221.37	66,195,073.04	48,378,398.63	-		18,433,822.74	8.253%	29.680%	5,463,079.38	5,463,079.37	10,926,158.75
926300	(66,812,221.37)		(48,378,398.63)			(18,433,822.74)	8.253%	29.680%	-	(18,433,822.74)	(18,433,822.74)
927000	5,746.80		5,746.80				8.253%	29.680%	-	-	-
928000	8,095,884.75	1,567,599.60	5,838,864.55			2,257,020.20	8.253%	29.680%	129,373.99	1,280,157.64	1,409,531.63
930100	148.10	-	117.33			30.77	8.253%	29.680%	-	-	-
930200	4,429,858.27	-	2,979,233.32	3,108,306.37	387,164.44	1,321,551.90	8.253%	29.680%	360,786.53	7,857.48	368,644.01
931000	1,216,243.23	-	873,042.35	927,319.00		288,924.23	8.253%	29.680%	72,052.19	72,052.17	144,104.36
935000	12,010,134.14	8,446,237.96	8,858,775.90			3,151,358.24	8.253%	29.680%	697,068.02	858,409.61	1,555,477.63

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Actual Base Year Ending December 31, 2012											
Allocations											
	y)	z)		aa)		ab)		ac)	ad)	ae)	af)
Account	Account Total z+aa+ab	Non-Utility	Common Service CD AA	Electric Utility Service	Gas Utility Service GD AA	Gas Utility Service	Oregon CD Allocation Factor	Oregon GD Allocation Factor	Oregon Allocation	Oregon Situs	Oregon Total ad+ae
403000	102,188,312.04	-	10,729,625.69	83,017,203.58	168,200.25	19,171,108.46	8.067%	28.669%	913,780.23	4,901,979.61	5,815,759.84
404000	9,903,351.04		7,892,552.89	7,275,872.39	372,550.71	2,627,478.65	8.067%	28.669%	743,498.80	387,636.30	1,131,135.10
405930	2,450,030.76			2,450,030.76			8.067%	28.669%	-		-
406100	99,046.92			99,046.92			8.067%	28.669%	-		-
407312	1,359,999.96			1,359,999.96			8.067%	28.669%	-		-
407321	200,121.80					200,121.80	8.067%	28.669%	-	200,121.80	200,121.80
407322	78,736.08			78,736.08			8.067%	28.669%	-		-
407324	211,065.12			211,065.12			8.067%	28.669%	-		-
407328	607,757.00					607,757.00	8.067%	28.669%	-		-
407329	184,434.60					184,434.60	8.067%	28.669%	-		-
407330	1,858.00					1,858.00	8.067%	28.669%	-	1,858.00	1,858.00
407335	(2,678,735.53)			(2,678,735.53)		-	8.067%	28.669%	-		-
407350	472,410.00			472,410.00			8.067%	28.669%	-		-
407351	252,636.84			252,636.84			8.067%	28.669%	-		-
407360	(81,312.00)			(81,312.00)			8.067%	28.669%	-		-
407362	639,996.00			639,996.00			8.067%	28.669%	-		-
407380	337,788.00			337,788.00			8.067%	28.669%	-		-
407382	1,113,498.02			1,113,498.02			8.067%	28.669%	-		-
407395	233,344.07			233,344.07			8.067%	28.669%	-		-
407403	(134,591.76)			(134,591.76)			8.067%	28.669%	-		-
407405	(103,282.20)			(103,282.20)			8.067%	28.669%	-		-
407408	155,950.00					155,950.00	8.067%	28.669%	-	155,950.00	155,950.00
407420	340,600.00			340,600.00			8.067%	28.669%	-		-
407421	(322,663.00)					(322,663.00)	8.067%	28.669%	-	(322,663.00)	(322,663.00)
407428	(620,933.00)					(620,933.00)	8.067%	28.669%	-		-
407429	(1,178.36)					(1,178.36)	8.067%	28.669%	-		-
407431	(843,920.00)					(843,920.00)	8.067%	28.669%	-	(843,920.00)	(843,920.00)
407450	(12,431,233.68)			(12,431,233.68)			8.067%	28.669%	-		-
407460	(6,604,108.00)			(6,604,108.00)			8.067%	28.669%	-		-
407462	(889,375.00)			(889,375.00)			8.067%	28.669%	-		-
407495	(5,610.00)	-	-	(5,610.00)			8.067%	28.669%	-		-
407496	(91,136.00)			(91,136.00)			8.067%	28.669%	-		-
407499	59,742.00			59,742.00			8.067%	28.669%	-		-
408110	23,935,502.72			18,369,507.85		5,565,994.87	8.067%	28.669%	-		-
408120	29,780,939.75			19,556,405.92		10,224,533.83	8.067%	28.669%	-	3,650,378.08	3,650,378.08
408130	31,284.07			31,284.07		-	8.067%	28.669%	-		-
408140	1,537,723.66			1,537,723.66			8.067%	28.669%	-		-
408150	11,685,537.73			11,685,537.73		-	8.067%	28.669%	-	-	-
408160	187.76		-	187.76		-	8.067%	28.669%	-		-
408170	12,074,036.82			6,852,125.23		5,221,911.59	8.067%	28.669%	-	1,967,227.25	1,967,227.25

408180	4,184,256.64			4,184,256.64			8.067%	28.669%	-		-
408190	34,332.00					34,332.00	8.067%	28.669%	-		-
408200	88,865.95	88,865.95					8.067%	28.669%	-		-
408250	-	-		-			8.067%	28.669%	-		-
409000	15,953,342.30	-	(1,517,785.10)	17,917,901.65		(1,964,559.35)	8.067%	28.669%	(122,439.72)	(8,764.45)	(131,204.17)
409100	379,911.00	-	-	432,992.00		(53,081.00)	8.067%	28.669%	-	(16,955.00)	(16,955.00)
409210	106,964.90	106,964.90					8.067%	28.669%	-		-
409220	(1,231,456.00)	(1,231,456.00)					8.067%	28.669%	-		-
410100	35,782,466.03	-	13,648,729.73	24,012,636.97	-	11,769,829.06	8.067%	28.669%	1,101,043.03	4,101,224.44	5,202,267.47
410200	(520,718.00)	(520,718.00)					8.067%	28.669%	-		-
411100	(4,224,555.24)	(0.02)	(757,368.48)	(4,120,508.12)		(104,047.10)	8.067%	28.669%	(61,096.92)	(115,679.43)	(176,776.35)
411200	(5,190,742.26)	(5,190,742.26)					8.067%	28.669%	-		-
411400	2,073,106.00			2,115,166.00		(42,060.00)	8.067%	28.669%	-		-
417000	235.86	235.86					8.067%	28.669%	-		-
417100	4,893,387.78	4,893,387.78		-			8.067%	28.669%	-		-
417120	3,518,443.94	3,518,443.94					8.067%	28.669%	-		-
417190	4,027.55	4,027.55					8.067%	28.669%	-		-
418000	2,749.03	2,749.03					8.067%	28.669%	-		-
418120	858,821.70	858,821.70				-	8.067%	28.669%	-		-
418180	1,482,699.22	1,482,699.22					8.067%	28.669%	-		-
418190	(1,710,767.70)	(1,710,767.70)					8.067%	28.669%	-		-
418205	860,523.41	860,523.41					8.067%	28.669%	-		-
418225	(247,820.32)	(247,820.32)					8.067%	28.669%	-		-
418300	972,786.23	972,786.23					8.067%	28.669%	-		-
418310	(1,009,381.53)	(1,009,381.53)					8.067%	28.669%	-		-
419000	(932,638.64)	(932,578.11)				(60.53)	8.067%	28.669%	-	(60.53)	(60.53)
419001	(856,262.58)	(856,262.58)					8.067%	28.669%	-		-
419005	(3,135.96)	(3,135.96)					8.067%	28.669%	-		-
419055	(526.61)	(526.61)					8.067%	28.669%	-		-
419100	(2,990,311.65)	(169,683.18)	(1,037,752.47)	(2,618,534.12)	(5,666.27)	(202,094.35)	8.067%	28.669%	(85,339.95)	(82,787.57)	(168,127.52)
419390	(3,311.98)			(3,311.98)			8.067%	28.669%	-		-
419600	(65,354.71)	-		(9,133.00)		(56,221.71)	8.067%	28.669%	-	(3,493.15)	(3,493.15)
419605	(3,062.68)					(3,062.68)	8.067%	28.669%	-	(1,586.54)	(1,586.54)
426100	2,272,122.97	2,272,122.97					8.067%	28.669%	-		-
426210	162,955.06	162,955.06					8.067%	28.669%	-		-
426220	(1,383,947.76)	(1,383,947.76)					8.067%	28.669%	-		-
426250	1,425,556.13	1,425,556.13					8.067%	28.669%	-		-
426280	22,556.00	22,556.00					8.067%	28.669%	-		-
426290	2,306,433.01	2,306,433.01					8.067%	28.669%	-		-
426300	15,250.61	15,250.61				-	8.067%	28.669%	-		-
426400	1,414,337.71	1,414,337.71	-				8.067%	28.669%	-		-
426500	998,830.28	998,830.28	13,157.33			-	8.067%	28.669%	1,061.40	-	1,061.40
426505	856,262.58	856,262.58					8.067%	28.669%	-		-
426520	(52,924.20)			(52,924.20)			8.067%	28.669%	-		-
427320	120,950.00	120,950.00					8.067%	28.669%	-		-
427440	16,685.00	16,685.00					8.067%	28.669%	-		-
427610	1,592,499.96	1,592,499.96					8.067%	28.669%	-		-

427660	2,879,158.27	2,879,158.27					8.067%	28.669%	-		-
427670	541,503.14	541,503.14					8.067%	28.669%	-		-
427680	60,672,331.05	60,672,331.05					8.067%	28.669%	-		-
428110	2,237,939.78	2,237,939.78					8.067%	28.669%	-		-
428200	447,351.44	447,351.44					8.067%	28.669%	-		-
428610	1,126,210.18	1,126,210.18					8.067%	28.669%	-		-
429000	(8,883.36)	(8,883.36)					8.067%	28.669%	-		-
430200	9,174.27	9,174.27					8.067%	28.669%	-		-
430400	334,445.79	334,445.79					8.067%	28.669%	-		-
431005	1,734.73	1,734.73					8.067%	28.669%	-		-
431100	1,267,387.51	1,262,731.80		4,655.71		-	8.067%	28.669%	-		-
431155	526.61	526.61					8.067%	28.669%	-		-
431600	1,312,724.41			648,676.00		664,048.41	8.067%	28.669%	-	439,788.47	439,788.47
431605	33.32					33.32	8.067%	28.669%	-		-
432000	(1,695,308.01)	169,683.18	(687,866.97)	(1,731,020.37)	(3,716.02)	(133,970.82)	8.067%	28.669%	(56,555.57)	(54,870.79)	(111,426.36)
440000	(316,270,106.61)			(316,270,106.61)			8.067%	28.669%	-		-
442200	(286,402,201.47)			(286,402,201.47)			8.067%	28.669%	-		-
442300	(119,424,482.01)			(119,424,482.01)			8.067%	28.669%	-		-
444000	(7,240,388.15)			(7,240,388.15)			8.067%	28.669%	-		-
447000	(67,196,805.77)			(67,196,805.77)			8.067%	28.669%	-		-
447100	(21,471,872.44)			(21,471,872.44)			8.067%	28.669%	-		-
447700	(40,876,009.36)			(40,876,009.36)			8.067%	28.669%	-		-
447710	(625,116.76)			(625,116.76)			8.067%	28.669%	-		-
447720	(17,834,609.47)			(17,834,609.47)			8.067%	28.669%	-		-
448000	(1,025,712.63)			(1,025,712.63)			8.067%	28.669%	-		-
451000	(559,797.60)			(559,797.60)			8.067%	28.669%	-		-
453000	(468,800.00)			(468,800.00)			8.067%	28.669%	-		-
454000	(2,971,730.14)			(2,971,730.14)			8.067%	28.669%	-		-
456000	(1,513,367.34)			(1,513,367.34)			8.067%	28.669%	-		-
456010	(10,309,336.89)			(10,309,336.89)			8.067%	28.669%	-		-
456015	(64,734,233.79)			(64,734,233.79)			8.067%	28.669%	-		-
456016	(1,791,784.20)			(1,791,784.20)			8.067%	28.669%	-		-
456017	(23,295.17)			(23,295.17)			8.067%	28.669%	-		-
456100	(11,641,754.23)			(11,641,754.23)			8.067%	28.669%	-		-
456700	(141,412.80)			(141,412.80)			8.067%	28.669%	-		-
456705	(928,944.00)			(928,944.00)			8.067%	28.669%	-		-
456711	1,475,711.98			1,475,711.98			8.067%	28.669%	-		-
456720	(1,475,711.98)			(1,475,711.98)			8.067%	28.669%	-		-
456730	(45,267,424.79)			(45,267,424.79)			8.067%	28.669%	-		-
480000	(199,783,656.31)					(199,783,656.31)	8.067%	28.669%	-	(62,400,376.91)	(62,400,376.91)
481200	(100,765,921.33)					(100,765,921.33)	8.067%	28.669%	-	(31,934,045.11)	(31,934,045.11)
481250	(1,754,668.06)					(1,754,668.06)	8.067%	28.669%	-	(1,087,995.41)	(1,087,995.41)
481300	(3,635,102.59)					(3,635,102.59)	8.067%	28.669%	-	(539,198.14)	(539,198.14)
481400	(493,735.18)					(493,735.18)	8.067%	28.669%	-	(493,735.18)	(493,735.18)
483000	(118,569,207.00)					(118,569,207.00)	8.067%	28.669%	-	(54,778,717.89)	(54,778,717.89)
483600	692,097.99					692,097.99	8.067%	28.669%	-	663,365.37	663,365.37
483700	(4,899,949.36)				-	(4,899,949.36)	8.067%	28.669%	-	(4,096,259.49)	(4,096,259.49)

483711	4,899,949.36				-	4,899,949.36	8.067%	28.669%	-	4,096,259.49	4,096,259.49
483730	(42,892,340.45)				-	(42,892,340.45)	8.067%	28.669%	-	(13,095,880.49)	(13,095,880.49)
484000	(291,259.50)					(291,259.50)	8.067%	28.669%	-	(13,679.31)	(13,679.31)
488000	(169,922.54)					(169,922.54)	8.067%	28.669%	-	(140,853.48)	(140,853.48)
489300	(7,030,972.46)					(7,030,972.46)	8.067%	28.669%	-	(2,888,131.08)	(2,888,131.08)
493000	(3,713.47)					(3,713.47)	8.067%	28.669%	-	(1,257.20)	(1,257.20)
495000	(428,850.35)					(428,850.35)	8.067%	28.669%	-	(1,687.60)	(1,687.60)
495028	(6,000,000.00)					(6,000,000.00)	8.067%	28.669%	-		-
495600	(36,414.12)					(36,414.12)	8.067%	28.669%	-	(36,414.12)	(36,414.12)
499000	4,198,040.00			1,133,072.00		3,064,968.00	8.067%	28.669%	-	785,584.00	785,584.00
499200	1,606,482.00			(165,752.00)		1,772,234.00	8.067%	28.669%	-	397,966.00	397,966.00
499250	15,728.00					15,728.00	8.067%	28.669%	-	15,728.00	15,728.00
499300	(164,239.00)			(164,239.00)		-	8.067%	28.669%	-	-	-
499900	(700.00)					(700.00)	8.067%	28.669%	-	(4,232.00)	(4,232.00)
500000	405,852.71			405,852.71			8.067%	28.669%	-		-
501110	6,771,821.10			6,771,821.10			8.067%	28.669%	-		-
501120	10,145.28			10,145.28			8.067%	28.669%	-		-
501140	18,988,411.03			18,988,411.03			8.067%	28.669%	-		-
501160	203,917.46			203,917.46			8.067%	28.669%	-		-
501200	1,990,785.06			1,990,785.06			8.067%	28.669%	-		-
502000	4,007,067.59			4,007,067.59			8.067%	28.669%	-		-
505000	903,817.42			903,817.42			8.067%	28.669%	-		-
506000	2,366,646.48			2,366,646.48			8.067%	28.669%	-		-
507000	21,916.81			21,916.81			8.067%	28.669%	-		-
510000	496,859.78			496,859.78			8.067%	28.669%	-		-
511000	607,138.49			607,138.49			8.067%	28.669%	-		-
512000	4,845,432.31			4,845,432.31			8.067%	28.669%	-		-
513000	584,214.07			584,214.07			8.067%	28.669%	-		-
514000	565,140.72			565,140.72			8.067%	28.669%	-		-
535000	2,403,166.37			2,403,166.37			8.067%	28.669%	-		-
536000	1,177,037.25			1,177,037.25			8.067%	28.669%	-		-
537000	2,745,523.18			2,745,523.18			8.067%	28.669%	-		-
537200	4,418,637.30			4,418,637.30			8.067%	28.669%	-		-
537300	268,432.88			268,432.88			8.067%	28.669%	-		-
538000	6,299,335.63			6,299,335.63			8.067%	28.669%	-		-
539000	620,314.45			620,314.45			8.067%	28.669%	-		-
540000	1,294,081.39			1,294,081.39			8.067%	28.669%	-		-
540100	5,516,516.00			5,516,516.00			8.067%	28.669%	-		-
541000	583,198.24			583,198.24			8.067%	28.669%	-		-
542000	606,144.73			606,144.73			8.067%	28.669%	-		-
543000	1,355,753.74			1,355,753.74			8.067%	28.669%	-		-
544000	2,804,742.57			2,804,742.57			8.067%	28.669%	-		-
545000	484,240.93			484,240.93			8.067%	28.669%	-		-
545300	1,020.25			1,020.25			8.067%	28.669%	-		-
546000	1,289,906.19			1,289,906.19			8.067%	28.669%	-		-
547211	33,050.01			33,050.01			8.067%	28.669%	-		-
547213	7,488.36			7,488.36			8.067%	28.669%	-		-

547216	154,782.89			154,782.89			8.067%	28.669%	-		-
547310	288,573.51			288,573.51			8.067%	28.669%	-		-
547312	32,564,125.26			32,564,125.26			8.067%	28.669%	-		-
547610	31,006,780.49			31,006,780.49			8.067%	28.669%	-		-
548000	1,693,500.55			1,693,500.55			8.067%	28.669%	-		-
549000	619,292.26			619,292.26			8.067%	28.669%	-		-
550000	50,651.89			50,651.89			8.067%	28.669%	-		-
551000	1,867,043.11			1,867,043.11			8.067%	28.669%	-		-
552000	12,411.92			12,411.92			8.067%	28.669%	-		-
553000	7,706,559.52			7,706,559.52			8.067%	28.669%	-		-
554000	161,208.58			161,208.58			8.067%	28.669%	-		-
555000	134,885,668.61			134,885,668.61			8.067%	28.669%	-		-
555100	41,137,799.36			41,137,799.36			8.067%	28.669%	-		-
555380	18,098,505.60			18,098,505.60			8.067%	28.669%	-		-
555550	(33,558.36)			(33,558.36)			8.067%	28.669%	-		-
555700	44,642,897.30			44,642,897.30			8.067%	28.669%	-		-
555710	625,116.76			625,116.76			8.067%	28.669%	-		-
556000	864,536.75			864,536.75			8.067%	28.669%	-		-
557000	5,936,988.08			5,936,988.08			8.067%	28.669%	-		-
557010	6,142,186.95			6,142,186.95			8.067%	28.669%	-		-
557150	75,515,833.76			75,515,833.76			8.067%	28.669%	-		-
557160	612,465.75			612,465.75			8.067%	28.669%	-		-
557161	(300,706.00)			(300,706.00)			8.067%	28.669%	-		-
557170	899,081.33			899,081.33			8.067%	28.669%	-		-
557200	818,702.00			818,702.00			8.067%	28.669%	-		-
557270	171,910.14			171,910.14			8.067%	28.669%	-		-
557280	8,624,603.00			8,624,603.00			8.067%	28.669%	-		-
557322	277,010.00			277,010.00			8.067%	28.669%	-		-
557380	2,601,169.00			2,601,169.00			8.067%	28.669%	-		-
557390	1,280,985.00			1,280,985.00			8.067%	28.669%	-		-
557395	(140,388.30)			(140,388.30)			8.067%	28.669%	-		-
557610	(26,526.09)			(26,526.09)			8.067%	28.669%	-		-
557700	4,476,312.08			4,476,312.08			8.067%	28.669%	-		-
557711	(4,476,312.08)			(4,476,312.08)			8.067%	28.669%	-		-
557730	42,892,340.43			42,892,340.43			8.067%	28.669%	-		-
560000	2,165,264.24			2,165,264.24			8.067%	28.669%	-		-
561000	2,437.38			2,437.38			8.067%	28.669%	-		-
561110	11,941.60			11,941.60			8.067%	28.669%	-		-
561210	1,175,920.94			1,175,920.94			8.067%	28.669%	-		-
561310	962,647.88			962,647.88			8.067%	28.669%	-		-
562000	419,664.46			419,664.46			8.067%	28.669%	-		-
563000	468,930.43			468,930.43			8.067%	28.669%	-		-
565000	17,527,254.07			17,527,254.07			8.067%	28.669%	-		-
565710	24,360.00			24,360.00			8.067%	28.669%	-		-
566000	1,787,287.42			1,787,287.42			8.067%	28.669%	-		-
567000	115,924.76			115,924.76			8.067%	28.669%	-		-
568000	2,123,807.38			2,123,807.38			8.067%	28.669%	-		-

569000	451,661.38			451,661.38			8.067%	28.669%	-		-
570000	1,139,395.57			1,139,395.57			8.067%	28.669%	-		-
571000	1,750,864.22			1,750,864.22			8.067%	28.669%	-		-
572000	8,376.78			8,376.78			8.067%	28.669%	-		-
573000	96,192.85			96,192.85			8.067%	28.669%	-		-
580000	2,195,631.58			2,195,631.58			8.067%	28.669%	-		-
582000	631,080.37			631,080.37			8.067%	28.669%	-		-
583000	2,900,413.64			2,900,413.64			8.067%	28.669%	-		-
584000	1,054,524.00			1,054,524.00			8.067%	28.669%	-		-
585000	166,255.90			166,255.90			8.067%	28.669%	-		-
586000	2,249,211.08			2,249,211.08			8.067%	28.669%	-		-
587000	676,050.64			676,050.64			8.067%	28.669%	-		-
588000	7,563,801.15			7,563,801.15			8.067%	28.669%	-		-
589000	352,107.84			352,107.84			8.067%	28.669%	-		-
590000	1,720,092.97			1,720,092.97			8.067%	28.669%	-		-
591000	370,674.90			370,674.90			8.067%	28.669%	-		-
592000	886,849.05			886,849.05			8.067%	28.669%	-		-
593000	8,225,645.56			8,225,645.56			8.067%	28.669%	-		-
594000	1,007,657.92			1,007,657.92			8.067%	28.669%	-		-
595000	972,946.48			972,946.48			8.067%	28.669%	-		-
596000	674,264.26			674,264.26			8.067%	28.669%	-		-
597000	62,372.92			62,372.92			8.067%	28.669%	-		-
598000	495,769.98			495,769.98			8.067%	28.669%	-		-
804000	216,102,472.49				216,102,472.49		8.067%	28.669%	-	62,077,928.04	62,077,928.04
804001	49,775,824.30				49,775,824.30	-	8.067%	28.669%	-	22,301,076.70	22,301,076.70
804002	1,046,168.69				1,046,168.69		8.067%	28.669%	-	334,900.38	334,900.38
804010	25,650.14				25,650.14		8.067%	28.669%	-	5,790.94	5,790.94
804017	318,387.34				318,387.34		8.067%	28.669%	-	81,032.48	81,032.48
804600	12,231,823.43				12,231,823.43		8.067%	28.669%	-	2,840,393.15	2,840,393.15
804700	2,138,298.73				2,138,298.73	-	8.067%	28.669%	-	1,307,295.16	1,307,295.16
804711	(2,138,298.73)				(2,138,298.73)	-	8.067%	28.669%	-	(1,307,295.16)	(1,307,295.16)
804730	45,267,424.87				45,267,424.87	-	8.067%	28.669%	-	32,173,234.43	32,173,234.43
805110	(11,354,444.23)				(11,354,444.23)		8.067%	28.669%	-	(4,803,445.40)	(4,803,445.40)
805115	74,822.54				74,822.54		8.067%	28.669%	-	74,822.54	74,822.54
805116	(1,287.58)				(1,287.58)		8.067%	28.669%	-	(1,287.58)	(1,287.58)
805120	5,476,418.61				5,476,418.61		8.067%	28.669%	-	4,341,372.35	4,341,372.35
808100	29,510,789.76				29,510,789.76		8.067%	28.669%	-	2,951,338.81	2,951,338.81
808200	(23,177,606.20)				(23,177,606.20)		8.067%	28.669%	-	(2,374,914.02)	(2,374,914.02)
811000	(1,648,717.96)				(1,648,717.96)		8.067%	28.669%	-	(484,856.29)	(484,856.29)
813000	1,758,045.40			1,758,045.40	1,758,045.40		8.067%	28.669%	504,014.04	(1,254,031.36)	(750,017.32)
813010	143,848.66				143,848.66		8.067%	28.669%	-	43,989.36	43,989.36
813610	(20,000.00)			(20,000.00)	(20,000.00)		8.067%	28.669%	(5,733.80)	14,266.20	8,532.40
814000	18,244.86				18,244.86		8.067%	28.669%	-		-
824000	600,909.52				600,909.52		8.067%	28.669%	-	57,987.77	57,987.77
837000	504,735.95				504,735.95		8.067%	28.669%	-	48,707.02	48,707.02
870000	1,741,876.98				1,741,876.98	1,317,314.74	8.067%	28.669%	377,660.96	(768,070.09)	(390,409.13)
874000	4,351,421.79				187,738.41	4,351,421.79	8.067%	28.669%	53,822.72	1,023,404.06	1,077,226.78

875000	374,275.70				-	374,275.70	8.067%	28.669%	-	254,797.08	254,797.08
876000	9,972.00					9,972.00	8.067%	28.669%	-	1,747.76	1,747.76
877000	189,438.20					189,438.20	8.067%	28.669%	-	16,197.47	16,197.47
878000	962,146.57					962,146.57	8.067%	28.669%	-	122,128.60	122,128.60
879000	2,438,555.71				117,436.09	2,438,555.71	8.067%	28.669%	33,667.75	883,857.91	917,525.66
880000	2,741,913.75				602,586.68	2,741,913.75	8.067%	28.669%	172,755.58	314,556.81	487,312.39
881000	44,689.70				41,332.85	44,689.70	8.067%	28.669%	11,849.71	(26,126.28)	(14,276.57)
885000	151,586.08				6.26	151,586.08	8.067%	28.669%	1.79	41,280.85	41,282.64
887000	3,009,122.67				-	3,009,122.67	8.067%	28.669%	-	1,265,040.76	1,265,040.76
889000	330,618.93					330,618.93	8.067%	28.669%	-	127,102.05	127,102.05
890000	254,583.45					254,583.45	8.067%	28.669%	-	32,816.82	32,816.82
891000	72,997.15					72,997.15	8.067%	28.669%	-	7,461.61	7,461.61
892000	1,679,076.94				420.00	1,679,076.94	8.067%	28.669%	120.41	467,021.64	467,142.05
893000	1,728,217.71				3,471.71	1,728,217.71	8.067%	28.669%	995.30	442,690.67	443,685.97
894000	379,406.58				2,288.88	379,406.58	8.067%	28.669%	656.20	173,949.42	174,605.62
901000	1,092,095.81		1,092,095.82	577,882.50		514,213.31	8.067%	28.669%	88,099.37	154,203.92	242,303.29
902000	4,933,274.42		-	2,905,712.42		2,027,562.00	8.067%	28.669%	-	259,231.61	259,231.61
903000	15,438,315.89	-	12,025,516.99	8,191,470.70		7,246,845.19	8.067%	28.669%	970,098.46	2,281,945.67	3,252,044.13
904000	4,024,467.67		4,024,467.67	2,129,547.09		1,894,920.58	8.067%	28.669%	324,653.81	568,254.82	892,908.63
905000	433,612.26		433,612.24	229,445.92		204,166.34	8.067%	28.669%	34,979.50	61,226.05	96,205.55
908000	1,377,757.15		92.82	702,678.70	-	675,078.45	8.067%	28.669%	7.49	237,696.46	237,703.95
908250	1,640,862.44	(1.00)				1,640,863.44	8.067%	28.669%	-	1,640,863.44	1,640,863.44
908600	32,026,741.44			24,350,656.83		7,676,084.61	8.067%	28.669%	-	207,341.92	207,341.92
908610	372,751.69			223,651.02		149,100.67	8.067%	28.669%	-	-	-
908690	(1,287,640.00)			(808,578.00)		(479,062.00)	8.067%	28.669%	-	-	-
909000	2,080,150.84		128,877.44	1,111,618.21	508.75	968,532.63	8.067%	28.669%	10,542.40	265,862.52	276,404.92
910000	333,025.75		333,025.75	176,220.57	-	156,805.18	8.067%	28.669%	26,865.19	47,023.23	73,888.42
912000	17,485.90		-	7,947.93	-	9,537.97	8.067%	28.669%	-	4,586.56	4,586.56
920000	50,384,430.04	-	47,068,011.01	36,662,334.22	232,456.87	13,722,095.82	8.067%	28.669%	3,863,619.51	3,702,957.50	7,566,577.01
921000	5,774,147.43		5,444,074.05	4,136,952.15	33,077.70	1,637,195.28	8.067%	28.669%	448,656.50	469,800.17	918,456.67
922000	(102,491.84)		2,047.00	(65,805.29)		(36,686.55)	8.067%	28.669%	165.13	165.15	330.28
923000	16,114,522.55	-	15,896,727.22	11,659,879.23	-	4,454,643.32	8.067%	28.669%	1,282,388.98	1,287,413.06	2,569,802.04
924000	1,765,831.59		1,527,073.98	1,325,546.08	13,376.66	440,285.51	8.067%	28.669%	127,024.01	113,647.37	240,671.38
925100	3,591,635.58		3,648,344.79	2,428,175.05	78,658.14	1,163,460.53	8.067%	28.669%	316,862.48	264,431.21	581,293.69
925200	2,359,241.60	-	363,879.61	1,831,725.15		527,516.45	8.067%	28.669%	29,354.17	29,354.17	58,708.34
925300	(2,359,241.60)			(1,831,725.15)		(527,516.45)	8.067%	28.669%	-	(527,516.45)	(527,516.45)
926100	1,324,841.90		1,022,154.65	1,024,707.25	78.31	300,134.65	8.067%	28.669%	82,479.67	85,184.15	167,663.82
926200	63,921,497.82		62,753,754.75	46,128,873.48		17,792,624.34	8.067%	28.669%	5,062,345.40	5,062,345.38	10,124,690.78
926240	25,027.98		25,027.98	18,031.16		6,996.82	8.067%	28.669%	2,019.01	2,019.01	4,038.02
926245	147,000.00		147,000.00	105,904.68		41,095.32	8.067%	28.669%	11,858.49	11,858.49	23,716.98
926300	(64,093,525.80)			(46,252,809.32)		(17,840,716.48)	8.067%	28.669%	-	(17,840,716.48)	(17,840,716.48)
926400	394,917.36			339,356.40		55,560.96	8.067%	28.669%	-	-	-
927000	5,746.80			5,746.80			8.067%	28.669%	-	-	-
928000	8,769,597.14		1,268,340.87	6,659,471.39		2,110,125.75	8.067%	28.669%	102,317.06	758,820.49	861,137.55
930100	3,191.46		1,756.25	2,394.22		797.24	8.067%	28.669%	141.68	141.68	283.36
930200	4,623,633.19	-	3,236,583.52	3,255,337.92	359,822.02	1,368,295.27	8.067%	28.669%	364,252.57	23,859.28	388,111.85
931000	1,395,126.18	-	1,143,326.18	1,032,665.30		362,460.88	8.067%	28.669%	92,232.12	92,232.13	184,464.25

935000	10,599,541.84		7,373,826.97	7,813,750.93		2,785,790.91	8.067%	28.669%	594,846.62	744,505.92	1,339,352.54
	-										
	-										
	-										



Actual Base Year Ending December 31, 2011											
Allocations											
	y)	z)		aa)		ab)		ac)	ad)	ae)	af)
Account	Account Total z+aa+ab	Non-Utility	Common Service CD AA	Electric Utility Service	Gas Utility Service GD AA	Gas Utility Service	Oregon CD Allocation Factor	Oregon GD Allocation Factor	Oregon Allocation	Oregon Situs	Oregon Total ad+ae
403000	96,771,421.40		9,201,786.11	78,744,936.31	149,926.33	18,026,485.09	8.140%	29.425%	793,141.21	4,629,896.02	5,423,037.23
404000	8,857,530.49		7,152,564.25	6,565,844.07	261,893.81	2,291,686.42	8.140%	29.425%	659,280.98	419,511.22	1,078,792.20
405930	2,450,030.76			2,450,030.76			8.140%	29.425%	-		-
406100	99,046.92			99,046.92			8.140%	29.425%	-		-
407312	1,359,999.96			1,359,999.96			8.140%	29.425%	-		-
407322	78,736.08			78,736.08			8.140%	29.425%	-		-
407324	211,065.12			211,065.12			8.140%	29.425%	-		-
407328	364,174.00					364,174.00	8.140%	29.425%	-		-
407329	494,017.05					494,017.05	8.140%	29.425%	-		-
407330	(694,479.00)					(694,479.00)	8.140%	29.425%	-	(694,479.00)	(694,479.00)
407335	(10,337,452.54)			(10,026,822.61)		(310,629.93)	8.140%	29.425%	-		-
407351	22,004.67			22,004.67			8.140%	29.425%	-		-
407380	337,788.00			337,788.00			8.140%	29.425%	-		-
407382	1,115,410.68			1,115,410.68			8.140%	29.425%	-		-
407395	241,274.09			241,274.09			8.140%	29.425%	-		-
407403	(134,591.76)			(134,591.76)			8.140%	29.425%	-		-
407405	(103,282.20)			(103,282.20)			8.140%	29.425%	-		-
407408	(58,806.00)					(58,806.00)	8.140%	29.425%	-	(58,806.00)	(58,806.00)
407420	194,260.00			194,260.00			8.140%	29.425%	-		-
407421	(142,470.00)					(142,470.00)	8.140%	29.425%	-	(142,470.00)	(142,470.00)
407425	(448,794.62)					(448,794.62)	8.140%	29.425%	-	-	-
407428	(594,871.00)					(594,871.00)	8.140%	29.425%	-		-
407431	(1,078,866.00)					(1,078,866.00)	8.140%	29.425%	-	(1,078,866.00)	(1,078,866.00)
407450	(6,645,489.00)			(6,645,489.00)			8.140%	29.425%	-		-
407460	373,024.70			373,024.70			8.140%	29.425%	-		-
407462	(337,879.00)			(337,879.00)			8.140%	29.425%	-		-
407499	(557,498.00)			(557,498.00)			8.140%	29.425%	-		-
408110	24,650,571.02			18,333,737.23		6,316,833.79	8.140%	29.425%	-		-
408120	31,088,750.24			19,940,606.49		11,148,143.75	8.140%	29.425%	-	3,793,714.69	3,793,714.69
408130	40,004.12			40,004.12		-	8.140%	29.425%	-		-
408140	1,626,032.74			1,626,032.74			8.140%	29.425%	-		-
408150	11,207,596.23			11,207,596.23		-	8.140%	29.425%	-	-	-
408160	(342.14)		-	(342.14)		-	8.140%	29.425%	-		-
408170	10,807,426.67			6,321,242.17		4,486,184.50	8.140%	29.425%	-	1,729,791.56	1,729,791.56
408180	3,894,539.92			3,894,539.92			8.140%	29.425%	-		-
408190	34,331.97					34,331.97	8.140%	29.425%	-		-
408200	(65,730.55)	(65,730.55)					8.140%	29.425%	-		-
408250	2,800.95	2,800.95		-			8.140%	29.425%	-		-
409000	25,193,898.00	-	(1,638,947.05)	24,834,077.00		359,821.00	8.140%	29.425%	(133,410.29)	(23,577.00)	(156,987.29)
409100	1,264,963.05	-	-	922,947.36		342,015.69	8.140%	29.425%	-	266,790.92	266,790.92
409210	(962,923.00)	(962,923.00)					8.140%	29.425%	-		-

409220	(349,700.00)	(349,700.00)					8.140%	29.425%	-		-
410100	30,704,895.20	-	16,583,560.45	17,702,119.89	-	13,002,775.31	8.140%	29.425%	1,349,901.82	4,879,942.84	6,229,844.66
410140	(911,709.12)	-	-	-		(911,709.12)	8.140%	29.425%	-	(911,709.12)	(911,709.12)
410200	40,665.71	40,665.71					8.140%	29.425%	-		-
411100	(2,475,027.97)		318,591.64	(2,793,831.27)		318,803.30	8.140%	29.425%	25,933.36	46,515.81	72,449.17
411200	(4,710,550.39)	(4,710,550.39)					8.140%	29.425%	-		-
411400	2,458,952.14			2,502,656.14		(43,704.00)	8.140%	29.425%	-		-
417000	21,355.42	21,355.42					8.140%	29.425%	-		-
417100	5,833,400.28	5,833,400.28		-			8.140%	29.425%	-		-
417120	999,140.67	999,140.67					8.140%	29.425%	-		-
417190	4,021.80	4,021.80					8.140%	29.425%	-		-
418000	2,730.58	2,730.58					8.140%	29.425%	-		-
418050	458.25	458.25					8.140%	29.425%	-		-
418120	409,977.52	409,977.80				(0.28)	8.140%	29.425%	-		-
418180	239,690.42	239,690.42					8.140%	29.425%	-		-
418190	(9,562,040.66)	(9,562,040.66)					8.140%	29.425%	-		-
418205	(190,182.19)	(190,182.19)					8.140%	29.425%	-		-
418225	(242,397.58)	(242,397.58)					8.140%	29.425%	-		-
418300	667,790.27	667,790.27					8.140%	29.425%	-		-
418310	(1,294,621.81)	(1,294,621.81)					8.140%	29.425%	-		-
419000	(930,060.84)	(930,060.84)				-	8.140%	29.425%	-		-
419001	(261,707.74)	(261,707.74)					8.140%	29.425%	-		-
419005	(5,388.56)	(5,388.56)					8.140%	29.425%	-		-
419055	(622.88)	(622.88)					8.140%	29.425%	-		-
419100	(1,560,703.13)	676,621.48	(617,445.18)	(2,040,161.36)	(5,531.73)	(197,163.25)	8.140%	29.425%	(51,887.75)	(115,339.73)	(167,227.48)
419390	(5,956.60)			(5,956.60)			8.140%	29.425%	-		-
419600	(84,124.74)	-		(81,667.00)		(2,457.74)	8.140%	29.425%	-	(423.47)	(423.47)
419605	(5,495.85)					(5,495.85)	8.140%	29.425%	-	(663.18)	(663.18)
421100	(31,120.07)	(30,719.97)		(400.10)		-	8.140%	29.425%	-		-
425680	304,717.47					304,717.47	8.140%	29.425%	-	304,717.47	304,717.47
426100	2,143,177.15	2,143,177.15					8.140%	29.425%	-		-
426210	20,781.77	20,781.77					8.140%	29.425%	-		-
426220	(1,290,998.60)	(1,290,998.60)					8.140%	29.425%	-		-
426250	1,307,454.58	1,307,454.58					8.140%	29.425%	-		-
426280	(17,153.00)	(17,153.00)					8.140%	29.425%	-		-
426290	2,233,586.34	2,233,586.34					8.140%	29.425%	-		-
426300	281,762.35	281,762.35				-	8.140%	29.425%	-		-
426400	1,186,022.18	1,186,022.18	-				8.140%	29.425%	-		-
426500	159,829.30	159,829.30	15,178.25			-	8.140%	29.425%	1,235.51	-	1,235.51
426505	261,707.74	261,707.74					8.140%	29.425%	-		-
426510	23,430.91	-		23,430.91			8.140%	29.425%	-		-
426520	(52,924.20)			(52,924.20)			8.140%	29.425%	-		-
427320	246,000.00	246,000.00					8.140%	29.425%	-		-
427370	(174,971.06)	(174,971.06)					8.140%	29.425%	-		-
427380	166,792.59	166,792.59					8.140%	29.425%	-		-
427440	9,310.00	9,310.00					8.140%	29.425%	-		-
427610	1,327,083.30	1,327,083.30					8.140%	29.425%	-		-
427660	3,445,516.62	3,445,516.62					8.140%	29.425%	-		-

427670	331,626.94	331,626.94					8.140%	29.425%	-		-
427680	56,380,989.94	56,380,989.94					8.140%	29.425%	-		-
428110	2,416,933.88	2,416,933.88					8.140%	29.425%	-		-
428200	604,805.08	604,805.08					8.140%	29.425%	-		-
428610	1,604,347.44	1,604,347.44					8.140%	29.425%	-		-
429000	(8,883.36)	(8,883.36)					8.140%	29.425%	-		-
430200	(357,933.81)	(357,933.81)					8.140%	29.425%	-		-
431005	10,588.25	10,588.25					8.140%	29.425%	-		-
431100	2,122,244.28	2,122,244.28				-	8.140%	29.425%	-		-
431155	622.88	622.88					8.140%	29.425%	-		-
431200	216,507.57	216,507.57					8.140%	29.425%	-		-
431600	683,504.26			167,928.00		515,576.26	8.140%	29.425%	-	320,807.44	320,807.44
431606	408.02					408.02	8.140%	29.425%	-	408.02	408.02
431610	(50,775.82)	(50,775.82)					8.140%	29.425%	-		-
432000	(2,423,145.26)	(676,621.48)	(482,552.61)	(1,592,434.24)	(4,323.28)	(154,089.54)	8.140%	29.425%	(40,551.91)	(90,141.72)	(130,693.63)
440000	(326,256,120.65)			(326,256,120.65)			8.140%	29.425%	-		-
442200	(280,599,292.13)			(280,599,292.13)			8.140%	29.425%	-		-
442300	(122,675,788.48)			(122,675,788.48)			8.140%	29.425%	-		-
444000	(6,940,809.42)			(6,940,809.42)			8.140%	29.425%	-		-
447000	(60,917,850.44)			(60,917,850.44)			8.140%	29.425%	-		-
447100	(5,807,816.79)			(5,807,816.79)			8.140%	29.425%	-		-
447700	(34,646,714.13)			(34,646,714.13)			8.140%	29.425%	-		-
447710	(644,890.65)			(644,890.65)			8.140%	29.425%	-		-
447720	(15,994,504.85)			(15,994,504.85)			8.140%	29.425%	-		-
448000	(1,037,295.38)			(1,037,295.38)			8.140%	29.425%	-		-
451000	(572,046.46)			(572,046.46)			8.140%	29.425%	-		-
453000	(506,581.92)			(506,581.92)			8.140%	29.425%	-		-
454000	(2,880,894.18)			(2,880,894.18)			8.140%	29.425%	-		-
456000	(924,183.37)			(924,183.37)			8.140%	29.425%	-		-
456010	13,411,547.35			13,411,547.35			8.140%	29.425%	-		-
456015	(154,285,072.68)			(154,285,072.68)			8.140%	29.425%	-		-
456016	(2,178,156.49)			(2,178,156.49)			8.140%	29.425%	-		-
456017	(8,080.92)			(8,080.92)			8.140%	29.425%	-		-
456100	(12,755,611.28)			(12,755,611.28)			8.140%	29.425%	-		-
456700	(134,598.45)			(134,598.45)			8.140%	29.425%	-		-
456705	(939,288.00)			(939,288.00)			8.140%	29.425%	-		-
456711	18,314,806.50			18,314,806.50			8.140%	29.425%	-		-
456720	(18,314,806.50)			(18,314,806.50)			8.140%	29.425%	-		-
456730	(38,553,967.90)			(38,553,967.90)			8.140%	29.425%	-		-
480000	(218,780,892.05)					(218,780,892.05)	8.140%	29.425%	-	(65,081,552.45)	(65,081,552.45)
481200	(111,906,197.04)					(111,906,197.04)	8.140%	29.425%	-	(33,313,257.22)	(33,313,257.22)
481250	(1,972,552.47)					(1,972,552.47)	8.140%	29.425%	-	(1,227,025.19)	(1,227,025.19)
481300	(4,180,610.62)					(4,180,610.62)	8.140%	29.425%	-	(494,156.98)	(494,156.98)
481400	(544,599.41)					(544,599.41)	8.140%	29.425%	-	(544,599.41)	(544,599.41)
483000	(154,183,533.92)					(154,183,533.92)	8.140%	29.425%	-	(57,213,459.73)	(57,213,459.73)
483600	(2,248,563.17)					(2,248,563.17)	8.140%	29.425%	-	(109,078.94)	(109,078.94)
483700	(22,861,455.93)				(8,898,691.00)	(22,861,455.93)	8.140%	29.425%	(2,618,439.83)	(9,879,540.39)	(12,497,980.22)
483711	22,861,455.93				8,898,691.00	22,861,455.93	8.140%	29.425%	2,618,439.83	9,879,540.39	12,497,980.22

483730	(54,535,643.61)			(11,320,589.56)	(54,535,643.61)	8.140%	29.425%	(3,331,083.48)	(15,803,935.20)	(19,135,018.68)
484000	(347,914.57)				(347,914.57)	8.140%	29.425%	-	(14,091.02)	(14,091.02)
488000	(168,994.32)				(168,994.32)	8.140%	29.425%	-	(140,055.98)	(140,055.98)
489300	(6,693,847.81)				(6,693,847.81)	8.140%	29.425%	-	(2,718,702.46)	(2,718,702.46)
493000	(2,938.74)				(2,938.74)	8.140%	29.425%	-	(757.20)	(757.20)
495000	(95,302.69)				(95,302.69)	8.140%	29.425%	-	-	-
495028	(6,750,000.00)				(6,750,000.00)	8.140%	29.425%	-	-	-
495600	(48,904.77)				(48,904.77)	8.140%	29.425%	-	(48,904.77)	(48,904.77)
499000	645,019.00		1,421,487.00		(776,468.00)	8.140%	29.425%	-	(1,249,610.00)	(1,249,610.00)
499200	402,037.00		460,054.00		(58,017.00)	8.140%	29.425%	-	(618,242.00)	(618,242.00)
499250	(1,604.00)				(1,604.00)	8.140%	29.425%	-	(1,604.00)	(1,604.00)
499300	115,796.00		115,796.00		-	8.140%	29.425%	-	-	-
499900	(15,120.00)				(15,120.00)	8.140%	29.425%	-	(41,418.00)	(41,418.00)
500000	502,677.88		502,677.88			8.140%	29.425%	-		-
501110	11,448,348.22		11,448,348.22			8.140%	29.425%	-		-
501120	19,849.81		19,849.81			8.140%	29.425%	-		-
501140	17,623,125.78		17,623,125.78			8.140%	29.425%	-		-
501160	294,096.64		294,096.64			8.140%	29.425%	-		-
501200	1,868,741.79		1,868,741.79			8.140%	29.425%	-		-
502000	4,303,459.75		4,303,459.75			8.140%	29.425%	-		-
505000	910,211.70		910,211.70			8.140%	29.425%	-		-
506000	2,398,191.44		2,398,191.44			8.140%	29.425%	-		-
507000	32,397.62		32,397.62			8.140%	29.425%	-		-
510000	587,143.35		587,143.35			8.140%	29.425%	-		-
511000	723,509.78		723,509.78			8.140%	29.425%	-		-
512000	6,088,971.57		6,088,971.57			8.140%	29.425%	-		-
513000	1,401,570.49		1,401,570.49			8.140%	29.425%	-		-
514000	852,346.81		852,346.81			8.140%	29.425%	-		-
535000	2,576,301.05		2,576,301.05			8.140%	29.425%	-		-
536000	1,118,183.96		1,118,183.96			8.140%	29.425%	-		-
537000	2,694,793.84		2,694,793.84			8.140%	29.425%	-		-
537200	4,381,308.59		4,381,308.59			8.140%	29.425%	-		-
537300	264,110.99		264,110.99			8.140%	29.425%	-		-
538000	5,780,431.08		5,780,431.08			8.140%	29.425%	-		-
539000	703,630.58		703,630.58			8.140%	29.425%	-		-
540000	1,216,219.79		1,216,219.79			8.140%	29.425%	-		-
540100	5,389,316.00		5,389,316.00			8.140%	29.425%	-		-
541000	557,118.61		557,118.61			8.140%	29.425%	-		-
542000	420,759.33		420,759.33			8.140%	29.425%	-		-
543000	2,953,754.36		2,953,754.36			8.140%	29.425%	-		-
544000	2,343,585.53		2,343,585.53			8.140%	29.425%	-		-
545000	501,969.66		501,969.66			8.140%	29.425%	-		-
545300	1,956.25		1,956.25			8.140%	29.425%	-		-
546000	1,438,315.60		1,438,315.60			8.140%	29.425%	-		-
547211	77,905.55		77,905.55			8.140%	29.425%	-		-
547213	25,844.68		25,844.68			8.140%	29.425%	-		-
547216	395,557.40		395,557.40			8.140%	29.425%	-		-
547310	424,031.56		424,031.56			8.140%	29.425%	-		-

547312	28,381,972.33		28,381,972.33		8.140%	29.425%	-	-
547610	25,676,757.02		25,676,757.02		8.140%	29.425%	-	-
548000	1,077,281.00		1,077,281.00		8.140%	29.425%	-	-
549000	570,979.82		570,979.82		8.140%	29.425%	-	-
550000	(31,836.89)		(31,836.89)		8.140%	29.425%	-	-
551000	680,635.41		680,635.41		8.140%	29.425%	-	-
552000	12,247.67		12,247.67		8.140%	29.425%	-	-
553000	1,480,761.59		1,480,761.59		8.140%	29.425%	-	-
554000	154,760.05		154,760.05		8.140%	29.425%	-	-
555000	130,995,754.04		130,995,754.04		8.140%	29.425%	-	-
555100	19,719,160.39		19,719,160.39		8.140%	29.425%	-	-
555380	19,069,774.28		19,069,774.28		8.140%	29.425%	-	-
555550	58,978.03		58,978.03		8.140%	29.425%	-	-
555700	39,062,188.60		39,062,188.60		8.140%	29.425%	-	-
555710	644,890.65		644,890.65		8.140%	29.425%	-	-
556000	714,621.47		714,621.47		8.140%	29.425%	-	-
557000	5,583,076.92		5,583,076.92		8.140%	29.425%	-	-
557010	(16,527,663.75)		(16,527,663.75)		8.140%	29.425%	-	-
557150	152,122,263.45		152,122,263.45		8.140%	29.425%	-	-
557160	374,298.00		374,298.00		8.140%	29.425%	-	-
557161	(913,714.00)		(913,714.00)		8.140%	29.425%	-	-
557170	883,711.52		883,711.52		8.140%	29.425%	-	-
557200	818,702.00		818,702.00		8.140%	29.425%	-	-
557280	12,787,561.00		12,787,561.00		8.140%	29.425%	-	-
557380	4,243,151.00		4,243,151.00		8.140%	29.425%	-	-
557390	14,879,644.31		14,879,644.31		8.140%	29.425%	-	-
557395	(151,060.00)		(151,060.00)		8.140%	29.425%	-	-
557700	25,957,046.00		25,957,046.00		8.140%	29.425%	-	-
557711	(25,957,046.00)		(25,957,046.00)		8.140%	29.425%	-	-
557730	54,535,643.60		54,535,643.60		8.140%	29.425%	-	-
560000	1,941,581.23		1,941,581.23		8.140%	29.425%	-	-
560350	149,912.33		149,912.33		8.140%	29.425%	-	-
561000	1,395.66		1,395.66		8.140%	29.425%	-	-
561110	15,234.29		15,234.29		8.140%	29.425%	-	-
561210	1,247,742.03		1,247,742.03		8.140%	29.425%	-	-
561310	965,660.87		965,660.87		8.140%	29.425%	-	-
562000	318,511.47		318,511.47		8.140%	29.425%	-	-
563000	518,175.98		518,175.98		8.140%	29.425%	-	-
565000	17,465,259.23		17,465,259.23		8.140%	29.425%	-	-
565710	24,360.00		24,360.00		8.140%	29.425%	-	-
566000	1,679,341.52		1,679,341.52		8.140%	29.425%	-	-
567000	127,552.30		127,552.30		8.140%	29.425%	-	-
568000	1,313,698.80		1,313,698.80		8.140%	29.425%	-	-
569000	426,540.43		426,540.43		8.140%	29.425%	-	-
570000	1,146,932.24		1,146,932.24		8.140%	29.425%	-	-
571000	2,405,427.37		2,405,427.37		8.140%	29.425%	-	-
572000	1,731.34		1,731.34		8.140%	29.425%	-	-
573000	28,955.90		28,955.90		8.140%	29.425%	-	-

580000	1,845,375.70			1,845,375.70			8.140%	29.425%	-		-
582000	697,949.06			697,949.06			8.140%	29.425%	-		-
583000	1,798,684.07			1,798,684.07			8.140%	29.425%	-		-
584000	(183,982.70)			(183,982.70)			8.140%	29.425%	-		-
585000	273,777.75			273,777.75			8.140%	29.425%	-		-
586000	1,873,149.15			1,873,149.15			8.140%	29.425%	-		-
587000	740,862.97			740,862.97			8.140%	29.425%	-		-
588000	7,032,031.00			7,032,031.00			8.140%	29.425%	-		-
589000	262,303.99			262,303.99			8.140%	29.425%	-		-
590000	1,148,214.35			1,148,214.35			8.140%	29.425%	-		-
591000	343,805.49			343,805.49			8.140%	29.425%	-		-
592000	833,760.36			833,760.36			8.140%	29.425%	-		-
593000	8,049,756.30			8,049,756.30			8.140%	29.425%	-		-
594000	1,021,119.26			1,021,119.26			8.140%	29.425%	-		-
595000	2,832,509.42			2,832,509.42			8.140%	29.425%	-		-
596000	598,658.09			598,658.09			8.140%	29.425%	-		-
597000	102,477.17			102,477.17			8.140%	29.425%	-		-
598000	493,718.52			493,718.52			8.140%	29.425%	-		-
804000	329,751,035.60				329,751,035.60		8.140%	29.425%	-	94,946,610.72	94,946,610.72
804001	48,451,051.90				48,451,051.90	-	8.140%	29.425%	-	21,811,626.17	21,811,626.17
804002	628,039.10				628,039.10		8.140%	29.425%	-	256,612.61	256,612.61
804010	(88,211.98)				(88,211.98)		8.140%	29.425%	-	(37,872.56)	(37,872.56)
804017	293,124.10				293,124.10		8.140%	29.425%	-	76,896.86	76,896.86
804600	2,069,490.73				2,069,490.73		8.140%	29.425%	-	384,786.14	384,786.14
804700	15,086,241.56			8,238,436.75	15,086,241.56		8.140%	29.425%	2,424,160.01	(3,518,725.40)	(1,094,565.39)
804711	(15,086,241.56)			(8,238,436.75)	(15,086,241.56)		8.140%	29.425%	(2,424,160.01)	3,518,725.40	1,094,565.39
804730	38,553,967.94			1,705,529.46	38,553,967.94		8.140%	29.425%	501,852.04	18,204,723.14	18,706,575.18
805110	(21,562,400.01)				(21,562,400.01)		8.140%	29.425%	-	(5,793,530.01)	(5,793,530.01)
805115	45,237.04				45,237.04		8.140%	29.425%	-	45,237.04	45,237.04
805116	(71,774.72)				(71,774.72)		8.140%	29.425%	-	(71,774.72)	(71,774.72)
805120	11,548,109.71				11,548,109.71		8.140%	29.425%	-	4,007,699.39	4,007,699.39
808100	35,608,018.35				35,608,018.35		8.140%	29.425%	-	3,821,510.91	3,821,510.91
808200	(41,974,553.81)				(41,974,553.81)		8.140%	29.425%	-	(3,841,608.90)	(3,841,608.90)
811000	(1,866,762.65)				(1,866,762.65)		8.140%	29.425%	-	(483,360.40)	(483,360.40)
813000	1,902,772.79			1,902,772.79	1,902,772.79		8.140%	29.425%	559,890.89	(1,342,881.89)	(782,991.00)
813010	157,711.69				157,711.69		8.140%	29.425%	-	47,508.00	47,508.00
814000	13,812.65				13,812.65		8.140%	29.425%	-		-
824000	472,924.23				472,924.23		8.140%	29.425%	-	39,772.39	39,772.39
837000	430,727.99				430,727.99		8.140%	29.425%	-	36,225.10	36,225.10
870000	1,527,573.13			1,202,283.40	1,527,573.13		8.140%	29.425%	353,771.89	(688,198.08)	(334,426.19)
874000	4,541,092.64			118,625.75	4,541,092.64		8.140%	29.425%	34,905.63	1,205,661.76	1,240,567.39
875000	431,911.53			133.72	431,911.53		8.140%	29.425%	39.35	308,369.18	308,408.53
876000	34,524.19				34,524.19		8.140%	29.425%	-	7,827.09	7,827.09
877000	253,679.37				253,679.37		8.140%	29.425%	-	7,651.56	7,651.56
878000	997,985.55				997,985.55		8.140%	29.425%	-	124,689.61	124,689.61
879000	2,574,363.18			120,917.48	2,574,363.18		8.140%	29.425%	35,579.97	887,853.10	923,433.07
880000	2,812,262.45			688,799.10	2,812,262.45		8.140%	29.425%	202,679.14	261,032.62	463,711.76
881000	46,572.94			41,895.28	46,572.94		8.140%	29.425%	12,327.69	(24,949.93)	(12,622.24)

885000	222,922.89				1,700.94	222,922.89	8.140%	29.425%	500.50	60,762.90	61,263.40
887000	2,957,960.48				-	2,957,960.48	8.140%	29.425%	-	1,099,816.36	1,099,816.36
889000	212,882.82					212,882.82	8.140%	29.425%	-	38,743.86	38,743.86
890000	125,294.77					125,294.77	8.140%	29.425%	-	2,676.90	2,676.90
891000	120,959.48					120,959.48	8.140%	29.425%	-	9,995.45	9,995.45
892000	1,257,548.53			(133.20)		1,257,548.53	8.140%	29.425%	(39.19)	443,832.24	443,793.05
893000	1,449,626.98				10,695.05	1,449,626.98	8.140%	29.425%	3,147.02	292,671.70	295,818.72
894000	339,210.03				27,055.37	339,210.03	8.140%	29.425%	7,961.04	156,340.38	164,301.42
901000	1,196,260.86	1,196,260.87	633,264.62			562,996.24	8.140%	29.425%	97,375.63	169,534.09	266,909.72
902000	4,743,296.19	-	2,827,145.02			1,916,151.17	8.140%	29.425%	-	235,245.19	235,245.19
903000	15,130,972.48	-	11,629,732.45	8,054,019.93		7,076,952.55	8.140%	29.425%	946,660.22	2,229,240.75	3,175,900.97
903920	3,101.99	3,101.98	2,499.27			602.72	8.140%	29.425%	252.50	194.96	447.46
904000	4,971,493.75	4,971,493.75	2,631,759.65			2,339,734.10	8.140%	29.425%	404,679.59	704,560.10	1,109,239.69
905000	261,741.90	261,741.91	138,558.32			123,183.58	8.140%	29.425%	21,305.79	37,094.06	58,399.85
908000	1,171,697.18	13.23	612,824.95	1,144.00		558,872.23	8.140%	29.425%	337.70	176,166.10	176,503.80
908250	1,955,798.27					1,955,798.27	8.140%	29.425%	-	1,955,798.27	1,955,798.27
908600	41,173,684.86		27,815,970.30			13,357,714.56	8.140%	29.425%	-	220,358.63	220,358.63
908610	213,887.60		128,332.56			85,555.04	8.140%	29.425%	-	-	-
908690	(596,494.00)		(76,983.00)			(519,511.00)	8.140%	29.425%	-	-	-
908990	51,262.92		-			51,262.92	8.140%	29.425%	-	-	-
909000	1,870,113.03	162,049.66	919,410.57	36.18		950,702.46	8.140%	29.425%	13,201.49	271,688.34	284,889.83
910000	252,720.37	252,720.33	133,782.58	-		118,937.79	8.140%	29.425%	20,571.43	35,815.53	56,386.96
912000	21,970.19	-	12,085.88	-		9,884.31	8.140%	29.425%	-	2,375.07	2,375.07
913000	250.00	-	154.19			95.81	8.140%	29.425%	-	-	-
916000	(6,227.63)	799.00	(3,913.38)			(2,314.25)	8.140%	29.425%	65.04	113.23	178.27
920000	33,983,368.80	-	30,734,474.27	24,938,251.35	177,444.47	9,045,117.45	8.140%	29.425%	2,553,999.24	2,460,835.57	5,014,834.81
921000	5,610,672.64	5,363,935.10	4,059,668.24	13,817.05		1,551,004.40	8.140%	29.425%	440,689.98	475,521.51	916,211.49
922000	(91,933.13)	12,870.00	(61,444.01)			(30,489.12)	8.140%	29.425%	1,047.62	1,047.61	2,095.23
923000	19,927,963.64	-	19,708,250.98	14,466,791.56	-	5,461,172.08	8.140%	29.425%	1,604,251.63	1,606,143.82	3,210,395.45
924000	1,625,199.56	1,413,686.84	1,223,343.99	11,437.67		401,855.57	8.140%	29.425%	118,439.64	107,001.98	225,441.62
925100	5,747,383.92	3,798,580.10	4,400,050.70	141,339.55		1,347,333.22	8.140%	29.425%	350,793.58	234,462.83	585,256.41
925200	2,470,143.21	-	429,990.97	1,924,490.73		545,652.48	8.140%	29.425%	35,001.26	35,001.26	70,002.52
925300	(2,470,143.21)		(1,924,490.73)			(545,652.48)	8.140%	29.425%	-	(545,652.48)	(545,652.48)
926100	1,235,905.63	942,203.21	919,561.86	26,033.55		316,343.77	8.140%	29.425%	84,355.71	62,191.46	146,547.17
926200	54,668,348.94	52,943,985.56	39,685,985.41			14,982,363.53	8.140%	29.425%	4,309,640.42	4,309,640.43	8,619,280.85
926300	(54,668,348.94)		(39,685,985.41)			(14,982,363.53)	8.140%	29.425%	-	(14,982,363.53)	(14,982,363.53)
926400	394,917.36		339,356.40			55,560.96	8.140%	29.425%	-	-	-
927000	5,738.45		5,738.45				8.140%	29.425%	-	-	-
928000	7,420,221.11	1,712,979.43	5,675,734.82			1,744,486.29	8.140%	29.425%	139,436.53	765,703.40	905,139.93
930100	1,374.97	-	1,087.26			287.71	8.140%	29.425%	-	-	-
930200	3,896,389.51	-	2,792,526.51	2,747,891.18	289,638.11	1,148,498.33	8.140%	29.425%	312,537.67	50,747.83	363,285.50
931000	1,199,341.08	-	1,118,851.66	883,148.82		316,192.26	8.140%	29.425%	91,074.53	91,074.53	182,149.06
935000	10,785,985.44	7,450,508.64	8,015,883.18			2,770,102.26	8.140%	29.425%	606,471.40	785,901.04	1,392,372.44
	-										
	-										

Actual Base Year Ending December 31, 2010											
	Allocations										
	y)	z)		aa)		ab)		ac)	ad)	ae)	af)
Account	Account Total z+aa+ab	Non-Utility	Common Service CD AA	Electric Utility Service	Gas Utility Service GD AA	Gas Utility Service	Oregon CD Allocation Factor	Oregon GD Allocation Factor	Oregon Allocation	Oregon Situs	Oregon Total ad+ae
403000	92,936,677.24		8,222,233.43	75,862,700.86	140,112.08	17,073,976.38	8.370%	30.118%	730,399.89	4,364,453.58	5,094,853.47
404000	7,617,589.17		6,061,078.82	5,660,465.66	223,133.97	1,957,123.51	8.370%	30.118%	574,515.79	373,519.86	948,035.65
405930	2,450,030.76			2,450,030.76			8.370%	30.118%	-		-
406100	99,046.92			99,046.92			8.370%	30.118%	-		-
407312	113,333.33			113,333.33			8.370%	30.118%	-		-
407322	22,206.64			22,206.64			8.370%	30.118%	-		-
407324	203,006.30			203,006.30			8.370%	30.118%	-		-
407325	(64,409.94)			(64,409.94)			8.370%	30.118%	-		-
407328	151,942.00					151,942.00	8.370%	30.118%	-		-
407329	494,079.26					494,079.26	8.370%	30.118%	-		-
407330	2,246,097.00					2,246,097.00	8.370%	30.118%	-	2,246,097.00	2,246,097.00
407335	(3,607,324.07)			(3,434,174.80)		(173,149.27)	8.370%	30.118%	-		-
407380	337,788.00			337,788.00			8.370%	30.118%	-		-
407382	906,940.50			906,940.50			8.370%	30.118%	-		-
407395	115,475.04			115,475.04			8.370%	30.118%	-		-
407400	(342,028.00)			(342,028.00)			8.370%	30.118%	-		-
407403	(134,591.76)			(134,591.76)			8.370%	30.118%	-		-
407405	(103,282.20)			(103,282.20)			8.370%	30.118%	-		-
407408	(97,144.00)					(97,144.00)	8.370%	30.118%	-	(97,144.00)	(97,144.00)
407420	60,300.00			60,300.00			8.370%	30.118%	-		-
407422	(6.65)			(6.65)			8.370%	30.118%	-		-
407428	(429,613.00)					(429,613.00)	8.370%	30.118%	-		-
407431	(1,490,812.00)					(1,490,812.00)	8.370%	30.118%	-	(1,490,812.00)	(1,490,812.00)
407450	(9,795,320.00)			(9,795,320.00)			8.370%	30.118%	-		-
407499	527,578.00			527,578.00			8.370%	30.118%	-		-
408110	22,265,517.45			16,821,576.71		5,443,940.74	8.370%	30.118%	-		-
408120	27,687,536.43			17,861,114.34		9,826,422.09	8.370%	30.118%	-	3,584,582.99	3,584,582.99
408130	9,245.23			9,245.23		-	8.370%	30.118%	-		-
408140	1,427,939.50			1,427,939.50			8.370%	30.118%	-		-
408150	10,041,680.90			10,041,680.90		-	8.370%	30.118%	-	-	-
408160	8,362.52		-	8,362.52		-	8.370%	30.118%	-		-
408170	8,846,067.59			4,761,906.39		4,084,161.20	8.370%	30.118%	-	1,649,947.02	1,649,947.02
408180	3,106,090.09			3,106,090.09			8.370%	30.118%	-		-
408200	(60,261.95)	(60,261.95)					8.370%	30.118%	-		-
408250	-	-		-			8.370%	30.118%	-		-
409000	7,726,901.00		2,889,672.00	20,651,251.92		(12,924,350.92)	8.370%	30.118%	241,865.55	(3,570,223.26)	(3,328,357.71)
409100	469,639.00	-	-	686,110.00		(216,471.00)	8.370%	30.118%	-	(15,775.00)	(15,775.00)
409210	1,419,985.00	1,419,985.00					8.370%	30.118%	-		-
409220	(188,221.00)	(188,221.00)					8.370%	30.118%	-		-
410100	41,454,197.58		4,639,164.30	22,478,586.47	-	18,975,611.11	8.370%	30.118%	388,298.05	5,914,620.53	6,302,918.58



410200	(1,578,031.04)	(1,578,031.04)					8.370%	30.118%	-		-
411100	(1,521,709.05)		806,534.33	(1,625,776.11)		104,067.06	8.370%	30.118%	67,506.92	(218,085.07)	(150,578.15)
411200	(4,255,497.28)	(4,255,497.28)					8.370%	30.118%	-		-
411400	(177,672.00)			(131,436.00)		(46,236.00)	8.370%	30.118%	-		-
417000	10,997.40	10,997.40					8.370%	30.118%	-		-
417100	4,916,927.45	4,916,927.45		-			8.370%	30.118%	-		-
417120	537,773.13	537,773.13					8.370%	30.118%	-		-
417190	4,021.80	4,021.80					8.370%	30.118%	-		-
418000	119,784.15	119,784.15					8.370%	30.118%	-		-
418030	242.84	242.84					8.370%	30.118%	-		-
418050	14,745.64	14,745.64					8.370%	30.118%	-		-
418120	1,396,092.11	1,396,092.11					8.370%	30.118%	-		-
418180	(129,156.61)	(129,156.61)					8.370%	30.118%	-		-
418190	(7,348,930.64)	(7,348,930.64)					8.370%	30.118%	-		-
418205	191,788.34	191,788.34					8.370%	30.118%	-		-
418225	(217,046.12)	(217,046.12)					8.370%	30.118%	-		-
418300	755,577.22	755,577.22					8.370%	30.118%	-		-
418310	(756,304.70)	(756,304.70)					8.370%	30.118%	-		-
419000	(840,107.86)	(840,107.86)				-	8.370%	30.118%	-		-
419001	(603,883.38)	(603,883.38)					8.370%	30.118%	-		-
419005	(2,726.99)	(2,726.99)					8.370%	30.118%	-		-
419055	(16.99)	(16.99)					8.370%	30.118%	-		-
419100	(2,963,391.79)	(1,305,522.68)	(354,754.98)	(1,491,807.01)	(7,098.95)	(166,062.10)	8.370%	30.118%	(31,831.05)	(110,190.24)	(142,021.29)
419312	(95,059.19)			(95,059.19)			8.370%	30.118%	-		-
419322	3,267.17			3,267.17			8.370%	30.118%	-		-
419323	(4,487.86)			(4,487.86)			8.370%	30.118%	-		-
419390	(8,574.91)			(8,574.91)			8.370%	30.118%	-		-
419600	(248,747.67)	-		(234,164.00)		(14,583.67)	8.370%	30.118%	-	(4,799.40)	(4,799.40)
421100	(402,632.29)	(399,433.82)		(3,198.47)			8.370%	30.118%	-		-
421200	3,937.78	3,937.78	-	-		-	8.370%	30.118%	-	-	-
425680	1,110,571.68					1,110,571.68	8.370%	30.118%	-	1,110,571.68	1,110,571.68
426100	4,164,131.92	4,164,131.92					8.370%	30.118%	-		-
426210	148,828.27	148,828.27					8.370%	30.118%	-		-
426220	(1,177,047.20)	(1,177,047.20)					8.370%	30.118%	-		-
426250	1,290,328.39	1,290,328.39					8.370%	30.118%	-		-
426280	(44,887.00)	(44,887.00)					8.370%	30.118%	-		-
426290	2,019,328.09	2,019,328.09					8.370%	30.118%	-		-
426300	287,128.80	287,128.80				-	8.370%	30.118%	-		-
426400	1,167,773.84	1,167,773.84	-				8.370%	30.118%	-		-
426500	105,034.21	105,034.21					8.370%	30.118%	-		-
426505	603,883.38	603,883.38					8.370%	30.118%	-		-
426510	120,190.62	120,190.62					8.370%	30.118%	-		-
426520	(52,924.20)			(52,924.20)			8.370%	30.118%	-		-
427320	246,000.00	246,000.00					8.370%	30.118%	-		-
427370	(785,847.13)	(785,847.13)					8.370%	30.118%	-		-
427380	785,847.10	785,847.10					8.370%	30.118%	-		-
427440	4,665.00	4,665.00					8.370%	30.118%	-		-

427610	3,130,625.03	3,130,625.03					8.370%	30.118%	-		-
427660	3,652,058.31	3,652,058.31					8.370%	30.118%	-		-
427670	634,833.30	634,833.30					8.370%	30.118%	-		-
427680	56,316,114.52	56,316,114.52					8.370%	30.118%	-		-
428110	2,204,569.39	2,204,569.39					8.370%	30.118%	-		-
428200	893,123.09	893,123.09					8.370%	30.118%	-		-
428610	1,325,743.20	1,325,743.20					8.370%	30.118%	-		-
429000	(8,883.36)	(8,883.36)					8.370%	30.118%	-		-
430200	248,610.28	248,610.28					8.370%	30.118%	-		-
431005	16,545.33	16,545.33					8.370%	30.118%	-		-
431100	1,275,974.19	1,275,974.19				-	8.370%	30.118%	-		-
431155	16.99	16.99					8.370%	30.118%	-		-
431300	1,516.00			1,516.00			8.370%	30.118%	-		-
431600	868,376.35			7,289.00		861,087.35	8.370%	30.118%	-	306,869.98	306,869.98
431610	56,672.75	56,672.75					8.370%	30.118%	-		-
432000	9,960.15	1,305,522.68	(280,914.69)	(1,165,745.94)	(5,550.27)	(129,816.59)	8.370%	30.118%	(25,184.19)	(86,147.54)	(111,331.73)
440000	(298,043,691.32)			(298,043,691.32)			8.370%	30.118%	-		-
442200	(266,393,125.51)			(266,393,125.51)			8.370%	30.118%	-		-
442300	(114,433,959.32)			(114,433,959.32)			8.370%	30.118%	-		-
444000	(6,702,210.14)			(6,702,210.14)			8.370%	30.118%	-		-
447000	(125,185,598.13)			(125,185,598.13)			8.370%	30.118%	-		-
447100	(4,816,344.44)			(4,816,344.44)			8.370%	30.118%	-		-
447313	(217,671.49)			(217,671.49)			8.370%	30.118%	-		-
447700	(102,998,563.75)			(102,998,563.75)			8.370%	30.118%	-		-
447710	(631,349.78)			(631,349.78)			8.370%	30.118%	-		-
447720	(22,469,602.97)			(22,469,602.97)			8.370%	30.118%	-		-
448000	(999,778.64)			(999,778.64)			8.370%	30.118%	-		-
451000	(567,269.53)			(567,269.53)			8.370%	30.118%	-		-
453000	(281,752.00)			(281,752.00)			8.370%	30.118%	-		-
454000	(2,797,559.90)			(2,797,559.90)			8.370%	30.118%	-		-
456000	(881,265.56)			(881,265.56)			8.370%	30.118%	-		-
456010	820,513.35			820,513.35			8.370%	30.118%	-		-
456015	(82,589,570.92)			(82,589,570.92)			8.370%	30.118%	-		-
456016	(700,381.50)			(700,381.50)			8.370%	30.118%	-		-
456017	(8,080.92)			(8,080.92)			8.370%	30.118%	-		-
456100	(12,414,755.40)			(12,414,755.40)			8.370%	30.118%	-		-
456700	(127,809.96)			(127,809.96)			8.370%	30.118%	-		-
456705	(236,115.00)			(236,115.00)			8.370%	30.118%	-		-
456720	(4,806,174.50)			(4,806,174.50)			8.370%	30.118%	-		-
456730	(24,704,558.73)			(24,704,558.73)			8.370%	30.118%	-		-
480000	(195,254,248.89)				(195,254,248.89)		8.370%	30.118%	-	(61,799,050.62)	(61,799,050.62)
481200	(99,443,683.93)				(99,443,683.93)		8.370%	30.118%	-	(31,977,064.01)	(31,977,064.01)
481250	(2,117,466.74)				(2,117,466.74)		8.370%	30.118%	-	(1,332,159.19)	(1,332,159.19)
481300	(3,756,349.31)				(3,756,349.31)		8.370%	30.118%	-	(465,584.98)	(465,584.98)
481400	(658,693.17)				(658,693.17)		8.370%	30.118%	-	(658,693.17)	(658,693.17)
483000	(155,967,505.20)				(155,967,505.20)		8.370%	30.118%	-	(44,086,452.48)	(44,086,452.48)
483600	(193,334.54)				(193,334.54)		8.370%	30.118%	-	(175,563.40)	(175,563.40)

483700	(20,861,602.36)				(20,861,602.36)	8.370%	30.118%	-	(6,241,995.93)	(6,241,995.93)
483730	(41,181,696.41)				(41,181,696.41)	8.370%	30.118%	-	(10,023,173.50)	(10,023,173.50)
484000	(288,882.18)				(288,882.18)	8.370%	30.118%	-	(16,038.31)	(16,038.31)
488000	(168,318.27)				(168,318.27)	8.370%	30.118%	-	(138,726.86)	(138,726.86)
489300	(6,458,695.68)				(6,458,695.68)	8.370%	30.118%	-	(2,759,592.67)	(2,759,592.67)
493000	(1,460.10)				(1,460.10)	8.370%	30.118%	-	(1,696.70)	(1,696.70)
495000	(121,491.86)				(121,491.86)	8.370%	30.118%	-	-	-
495028	(8,869,565.22)				(8,869,565.22)	8.370%	30.118%	-	-	-
495600	(45,425.45)				(45,425.45)	8.370%	30.118%	-	(45,425.45)	(45,425.45)
499000	3,501,904.00		1,417,033.00		2,084,871.00	8.370%	30.118%	-	891,160.00	891,160.00
499200	2,360,581.00		1,173,883.00		1,186,698.00	8.370%	30.118%	-	573,164.00	573,164.00
499250	38,897.00				38,897.00	8.370%	30.118%	-	38,897.00	38,897.00
499300	(358,385.00)		(358,385.00)		-	8.370%	30.118%	-	-	-
499900	(11,742.00)				(11,742.00)	8.370%	30.118%	-	(8,657.00)	(8,657.00)
500000	536,765.75		536,765.75			8.370%	30.118%	-		-
501110	10,551,044.26		10,551,044.26			8.370%	30.118%	-		-
501120	29,644.36		29,644.36			8.370%	30.118%	-		-
501140	15,984,235.60		15,984,235.60			8.370%	30.118%	-		-
501160	139,238.42		139,238.42			8.370%	30.118%	-		-
501200	1,648,418.96		1,648,418.96			8.370%	30.118%	-		-
502000	4,265,707.99		4,265,707.99			8.370%	30.118%	-		-
505000	838,347.06		838,347.06			8.370%	30.118%	-		-
506000	2,468,855.39		2,468,855.39			8.370%	30.118%	-		-
507000	15,498.07		15,498.07			8.370%	30.118%	-		-
510000	501,359.29		501,359.29			8.370%	30.118%	-		-
511000	610,112.66		610,112.66			8.370%	30.118%	-		-
512000	4,899,998.12		4,899,998.12			8.370%	30.118%	-		-
513000	645,697.32		645,697.32			8.370%	30.118%	-		-
514000	661,489.82		661,489.82			8.370%	30.118%	-		-
535000	2,349,972.50		2,349,972.50			8.370%	30.118%	-		-
536000	900,793.06		900,793.06			8.370%	30.118%	-		-
537000	2,426,299.23		2,426,299.23			8.370%	30.118%	-		-
537200	3,375,882.25		3,375,882.25			8.370%	30.118%	-		-
537300	130,795.20		130,795.20			8.370%	30.118%	-		-
538000	5,726,407.85		5,726,407.85			8.370%	30.118%	-		-
539000	733,428.75		733,428.75			8.370%	30.118%	-		-
540000	1,210,313.19		1,210,313.19			8.370%	30.118%	-		-
540100	5,319,316.00		5,319,316.00			8.370%	30.118%	-		-
541000	376,903.76		376,903.76			8.370%	30.118%	-		-
542000	522,920.78		522,920.78			8.370%	30.118%	-		-
543000	1,290,854.22		1,290,854.22			8.370%	30.118%	-		-
544000	1,789,838.78		1,789,838.78			8.370%	30.118%	-		-
545000	177,024.04		177,024.04			8.370%	30.118%	-		-
546000	873,062.71		873,062.71			8.370%	30.118%	-		-
547211	193,539.02		193,539.02			8.370%	30.118%	-		-
547213	62,237.77		62,237.77			8.370%	30.118%	-		-
547216	527,656.20		527,656.20			8.370%	30.118%	-		-

547310	545,160.12			545,160.12			8.370%	30.118%	-		-
547312	46,901,502.92			46,901,502.92			8.370%	30.118%	-		-
547313	5,836,544.62			5,836,544.62			8.370%	30.118%	-		-
547610	61,382,688.01			61,382,688.01			8.370%	30.118%	-		-
548000	2,463,056.39			2,463,056.39			8.370%	30.118%	-		-
549000	505,589.20			505,589.20			8.370%	30.118%	-		-
550000	33,432.64			33,432.64			8.370%	30.118%	-		-
551000	798,645.77			798,645.77			8.370%	30.118%	-		-
552000	8,426.15			8,426.15			8.370%	30.118%	-		-
553000	1,691,146.02			1,691,146.02			8.370%	30.118%	-		-
554000	116,403.47			116,403.47			8.370%	30.118%	-		-
555000	134,490,768.29			134,490,768.29			8.370%	30.118%	-		-
555100	9,715,726.06			9,715,726.06			8.370%	30.118%	-		-
555312	22,187,851.90			22,187,851.90			8.370%	30.118%	-		-
555313	1,108,490.94			1,108,490.94			8.370%	30.118%	-		-
555380	18,719,686.76			18,719,686.76			8.370%	30.118%	-		-
555550	89,848.43			89,848.43			8.370%	30.118%	-		-
555700	90,135,405.70			90,135,405.70			8.370%	30.118%	-		-
555710	631,349.78			631,349.78			8.370%	30.118%	-		-
556000	555,350.88			555,350.88			8.370%	30.118%	-		-
557000	5,323,499.15			5,323,499.15			8.370%	30.118%	-		-
557010	(1,559,027.75)			(1,559,027.75)			8.370%	30.118%	-		-
557150	74,588,109.52			74,588,109.52			8.370%	30.118%	-		-
557160	348,995.16			348,995.16			8.370%	30.118%	-		-
557161	(2,393,085.00)			(2,393,085.00)			8.370%	30.118%	-		-
557170	365,629.53			365,629.53			8.370%	30.118%	-		-
557200	818,702.00			818,702.00			8.370%	30.118%	-		-
557290	6,275,723.65			6,275,723.65			8.370%	30.118%	-		-
557312	(6,704,940.81)			(6,704,940.81)			8.370%	30.118%	-		-
557380	(9,768,319.00)			(9,768,319.00)			8.370%	30.118%	-		-
557390	12,995,816.00			12,995,816.00			8.370%	30.118%	-		-
557395	(59,267.25)			(59,267.25)			8.370%	30.118%	-		-
557610	5,000.00			5,000.00			8.370%	30.118%	-		-
557700	4,904,524.50			4,904,524.50			8.370%	30.118%	-		-
557730	41,181,696.41			41,181,696.41			8.370%	30.118%	-		-
560000	1,981,616.46			1,981,616.46			8.370%	30.118%	-		-
560350	229,019.04			229,019.04			8.370%	30.118%	-		-
561000	875.13			875.13			8.370%	30.118%	-		-
561110	14,913.75			14,913.75			8.370%	30.118%	-		-
561210	1,196,643.43			1,196,643.43			8.370%	30.118%	-		-
561310	980,563.93			980,563.93			8.370%	30.118%	-		-
562000	272,063.23			272,063.23			8.370%	30.118%	-		-
563000	447,185.08			447,185.08			8.370%	30.118%	-		-
565000	13,167,238.95			13,167,238.95			8.370%	30.118%	-		-
565312	4,541,243.00			4,541,243.00			8.370%	30.118%	-		-
565710	33,644.50			33,644.50			8.370%	30.118%	-		-
566000	1,617,125.24			1,617,125.24			8.370%	30.118%	-		-

567000	120,945.93			120,945.93			8.370%	30.118%	-		-
568000	665,430.45			665,430.45			8.370%	30.118%	-		-
569000	275,168.51			275,168.51			8.370%	30.118%	-		-
570000	1,157,114.11			1,157,114.11			8.370%	30.118%	-		-
571000	1,751,804.85			1,751,804.85			8.370%	30.118%	-		-
572000	11,589.86			11,589.86			8.370%	30.118%	-		-
573000	(2,753.56)			(2,753.56)			8.370%	30.118%	-		-
580000	1,495,137.09			1,495,137.09			8.370%	30.118%	-		-
582000	715,018.89			715,018.89			8.370%	30.118%	-		-
583000	1,402,987.47			1,402,987.47			8.370%	30.118%	-		-
584000	581,319.55			581,319.55			8.370%	30.118%	-		-
585000	226,744.66			226,744.66			8.370%	30.118%	-		-
586000	1,773,001.46			1,773,001.46			8.370%	30.118%	-		-
587000	790,469.79			790,469.79			8.370%	30.118%	-		-
588000	6,426,792.07			6,426,792.07			8.370%	30.118%	-		-
589000	294,788.36			294,788.36			8.370%	30.118%	-		-
590000	1,261,569.60			1,261,569.60			8.370%	30.118%	-		-
591000	396,786.08			396,786.08			8.370%	30.118%	-		-
592000	785,070.52			785,070.52			8.370%	30.118%	-		-
593000	7,948,732.00			7,948,732.00			8.370%	30.118%	-		-
594000	845,852.53			845,852.53			8.370%	30.118%	-		-
595000	1,094,895.73			1,094,895.73			8.370%	30.118%	-		-
596000	652,322.15			652,322.15			8.370%	30.118%	-		-
597000	138,937.33			138,937.33			8.370%	30.118%	-		-
598000	270,915.06			270,915.06			8.370%	30.118%	-		-
804000	315,436,860.20				315,436,860.20		8.370%	30.118%	-	76,335,736.80	76,335,736.80
804001	47,052,157.01		-		47,052,157.01		8.370%	30.118%	-	20,305,822.14	20,305,822.14
804010	1,334,242.45				1,334,242.45		8.370%	30.118%	-	328,261.77	328,261.77
804014	100,559.03				100,559.03		8.370%	30.118%	-	25,064.18	25,064.18
804017	117,336.73				117,336.73		8.370%	30.118%	-	35,092.45	35,092.45
804600	3,906,466.53				3,906,466.53		8.370%	30.118%	-	1,343,795.31	1,343,795.31
804700	20,840,560.82				20,840,560.82		8.370%	30.118%	-	6,210,677.62	6,210,677.62
804730	24,704,558.73		-		24,704,558.73		8.370%	30.118%	-	12,359,768.57	12,359,768.57
805110	(31,341,114.88)				(31,341,114.88)		8.370%	30.118%	-	(3,757,040.11)	(3,757,040.11)
805120	12,600,452.54				12,600,452.54		8.370%	30.118%	-	3,405,823.68	3,405,823.68
808100	27,737,360.02				27,737,360.02		8.370%	30.118%	-	4,053,505.77	4,053,505.77
808200	(32,273,531.49)				(32,273,531.49)		8.370%	30.118%	-	(4,711,892.46)	(4,711,892.46)
811000	(1,330,608.76)				(1,330,608.76)		8.370%	30.118%	-	(316,246.79)	(316,246.79)
813000	1,651,231.66			1,651,231.66	1,651,231.66		8.370%	30.118%	497,317.95	(1,153,913.70)	(656,595.75)
813010	43,101.39				43,101.39		8.370%	30.118%	-	11,958.97	11,958.97
814000	843.68				843.68		8.370%	30.118%	-		-
824000	288,675.69				288,675.69		8.370%	30.118%	-	12,047.85	12,047.85
837000	282,892.14				282,892.14		8.370%	30.118%	-	13,040.80	13,040.80
870000	1,118,970.61			783,636.40	1,118,970.61		8.370%	30.118%	236,015.61	(377,473.72)	(141,458.11)
874000	3,473,113.05			103,146.88	3,473,113.05		8.370%	30.118%	31,065.78	1,227,347.30	1,258,413.08
875000	416,317.71				416,317.71		8.370%	30.118%	-	312,525.43	312,525.43
876000	13,565.15				13,565.15		8.370%	30.118%	-	49.36	49.36

877000	169,792.28				169,792.28	8.370%	30.118%	-	6,504.41	6,504.41
878000	1,736,928.69				1,736,928.69	8.370%	30.118%	-	855,981.70	855,981.70
879000	2,286,059.03			114,488.38	2,286,059.03	8.370%	30.118%	34,481.61	777,155.02	811,636.63
880000	2,518,720.73			478,961.02	2,518,720.73	8.370%	30.118%	144,253.48	395,581.47	539,834.95
881000	35,429.21			35,016.76	35,429.21	8.370%	30.118%	10,546.35	(24,117.96)	(13,571.61)
885000	219,666.47			-	219,666.47	8.370%	30.118%	-	77,737.58	77,737.58
887000	2,518,798.63			-	2,518,798.63	8.370%	30.118%	-	974,813.88	974,813.88
889000	258,821.92				258,821.92	8.370%	30.118%	-	25,589.20	25,589.20
890000	138,599.94				138,599.94	8.370%	30.118%	-	2,884.53	2,884.53
891000	114,396.14				114,396.14	8.370%	30.118%	-	10,261.93	10,261.93
892000	1,676,274.15			-	1,676,274.15	8.370%	30.118%	-	490,979.65	490,979.65
893000	1,280,065.94			-	1,280,065.94	8.370%	30.118%	-	331,394.29	331,394.29
894000	348,249.59			29,010.20	348,249.59	8.370%	30.118%	8,737.29	98,558.32	107,295.61
901000	1,118,953.29	1,118,953.29	592,955.74		525,997.55	8.370%	30.118%	93,656.39	158,958.51	252,614.90
902000	4,574,651.59	-	2,739,310.15		1,835,341.44	8.370%	30.118%	-	217,074.98	217,074.98
903000	14,012,800.55	-	10,856,194.62	7,457,753.21	6,555,047.34	8.370%	30.118%	908,663.49	2,097,729.85	3,006,393.34
903920	420,846.84	420,846.85	336,424.96		84,421.88	8.370%	30.118%	35,224.88	26,946.80	62,171.68
903930	5,500.01	5,500.00	4,396.70		1,103.31	8.370%	30.118%	460.35	352.17	812.52
904000	3,160,170.86	3,160,170.87	1,674,637.74		1,485,533.12	8.370%	30.118%	264,506.30	448,933.88	713,440.18
905000	247,243.85	247,243.86	131,019.47		116,224.38	8.370%	30.118%	20,694.31	35,123.45	55,817.76
908000	1,163,704.82	254.98	605,497.23	-	558,207.59	8.370%	30.118%	21.34	186,386.56	186,407.90
908250	1,575,466.41				1,575,466.41	8.370%	30.118%	-	1,575,466.41	1,575,466.41
908600	37,980,564.80		26,930,578.40		11,049,986.40	8.370%	30.118%	-	207,780.15	207,780.15
908610	543,316.00		325,989.60		217,326.40	8.370%	30.118%	-	-	-
908690	174,930.00		(120,147.00)		295,077.00	8.370%	30.118%	-	-	-
908990	470,302.12		229,212.97		241,089.15	8.370%	30.118%	-	-	-
909000	1,873,419.30	1,018,932.58	874,830.26		998,589.04	8.370%	30.118%	85,284.66	427,767.82	513,052.48
910000	318,611.89	317,021.89	168,978.32	-	149,633.57	8.370%	30.118%	26,534.73	45,036.13	71,570.86
912000	172.69	21,094.85	4,734.43	(14,207.50)	(4,561.74)	8.370%	30.118%	(2,513.38)	16,629.21	14,115.83
913000	1,131.55	-	451.84		679.71	8.370%	30.118%	-	400.00	400.00
916000	311,234.64		192,237.20		118,997.44	8.370%	30.118%	-	-	-
920000	34,488,139.79	-	30,780,677.95	25,316,910.39	172,566.46	8.370%	30.118%	2,628,316.31	2,525,022.67	5,153,338.98
921000	5,716,814.44		5,463,695.73	4,127,586.87	12,786.07	8.370%	30.118%	461,162.24	500,158.17	961,320.41
922000	(81,750.28)		2,352.69	(50,151.26)	(31,599.02)	8.370%	30.118%	196.92	196.92	393.84
923000	20,744,179.74	-	20,315,749.79	15,053,420.03	20,696.02	8.370%	30.118%	1,706,661.48	1,700,965.48	3,407,626.96
924000	1,733,312.02	1,507,926.20	1,300,926.32	13,076.67	432,385.70	8.370%	30.118%	130,151.85	117,075.18	247,227.03
925100	6,970,519.93		3,812,751.88	5,380,816.20	430,762.58	8.370%	30.118%	448,864.41	27,462.51	476,326.92
925200	2,065,018.82	-	285,017.57	1,610,984.73		8.370%	30.118%	23,855.97	23,855.95	47,711.92
925300	(2,065,018.82)		(1,610,984.73)		(454,034.09)	8.370%	30.118%	-	(454,034.09)	(454,034.09)
926100	1,030,462.40	878,243.43	759,313.19	-	271,149.21	8.370%	30.118%	73,508.98	77,994.84	151,503.82
926200	46,349,456.95	44,695,661.55	33,572,727.72		12,776,729.23	8.370%	30.118%	3,741,026.87	3,741,026.88	7,482,053.75
926300	(46,349,456.95)		(33,572,727.72)		(12,776,729.23)	8.370%	30.118%	-	(12,776,729.23)	(12,776,729.23)
926400	394,917.36		339,356.40		55,560.96	8.370%	30.118%	-	-	-
927000	6,026.76		6,026.76			8.370%	30.118%	-	-	-
928000	7,405,075.59	1,480,350.15	5,550,291.50		1,854,784.09	8.370%	30.118%	123,905.31	752,309.09	876,214.40
930100	282,229.59		277,823.02	204,098.08		8.370%	30.118%	23,253.79	23,253.78	46,507.57
930200	4,556,183.75	-	3,368,991.72	3,269,465.80	222,093.30	8.370%	30.118%	348,874.67	151,457.88	500,332.55

931000	1,174,612.96	-	1,027,941.91	872,288.80		302,324.16	8.370%	30.118%	86,038.74	86,038.74	172,077.48
935000	10,088,246.20		7,261,383.99	7,655,998.04		2,432,248.16	8.370%	30.118%	607,777.84	741,973.55	1,349,751.39
	-										
	-										

Actual Base Year Ending December 31, 2009											
	Allocations										
	y)	z)		aa)		ab)		ac)	ad)	ae)	af)
Account	Account Total z+aa+ab	Non-Utility	Common Service CD AA	Electric Utility Service	Gas Utility Service GD AA	Gas Utility Service	Oregon CD Allocation Factor	Oregon GD Allocation Factor	Oregon Allocation	Oregon Situs	Oregon Total ad+ae
403000	87,089,835.79		5,967,656.76	71,109,022.37	131,459.11	15,980,813.42	8.610%	31.020%	554,593.86	4,082,058.93	4,636,652.79
404000	6,693,571.14		5,522,472.21	5,017,844.42	97,035.27	1,675,726.72	8.610%	31.020%	505,585.20	430,448.99	936,034.19
405930	2,450,030.76			2,450,030.76			8.610%	31.020%	-		-
406100	99,046.92			99,046.92			8.610%	31.020%	-		-
407322	496.29			496.29			8.610%	31.020%	-		-
407324	50,000.01			50,000.01			8.610%	31.020%	-		-
407325	64,409.94			64,409.94			8.610%	31.020%	-		-
407328	423,464.00					423,464.00	8.610%	31.020%	-		-
407329	710,086.07					710,086.07	8.610%	31.020%	-		-
407330	1,637,015.00					1,637,015.00	8.610%	31.020%	-	1,637,015.00	1,637,015.00
407380	230,072.00			230,072.00			8.610%	31.020%	-		-
407382	602,960.44			602,960.44			8.610%	31.020%	-		-
407400	(425,280.00)			(425,280.00)			8.610%	31.020%	-		-
407403	(134,591.76)			(134,591.76)			8.610%	31.020%	-		-
407405	(103,282.20)			(103,282.20)			8.610%	31.020%	-		-
407420	(62,324.00)			(62,324.00)			8.610%	31.020%	-		-
407422	(226,755.09)			(226,755.09)			8.610%	31.020%	-		-
407424	(32,210.01)			(32,210.01)			8.610%	31.020%	-		-
407428	(693,246.00)					(693,246.00)	8.610%	31.020%	-		-
407431	(2,299,140.00)					(2,299,140.00)	8.610%	31.020%	-	(2,299,140.00)	(2,299,140.00)
407450	(5,125,790.00)			(5,125,790.00)			8.610%	31.020%	-		-
407482	(506,359.82)			(506,359.82)			8.610%	31.020%	-		-
407499	(788,827.00)			(788,827.00)			8.610%	31.020%	-		-
408110	25,105,935.67			17,219,402.19		7,886,533.48	8.610%	31.020%	-		-
408120	31,712,174.02			18,435,586.32		13,276,587.70	8.610%	31.020%	-	4,261,831.90	4,261,831.90
408130	32,408.24			32,408.24		-	8.610%	31.020%	-		-
408140	1,342,615.19			1,342,615.19			8.610%	31.020%	-		-
408150	8,260,000.39			8,260,000.39		-	8.610%	31.020%	-	-	-
408160	(14,641.58)		-	(14,641.58)		-	8.610%	31.020%	-		-
408170	7,505,720.75			3,750,911.20		3,754,809.55	8.610%	31.020%	-	1,750,029.91	1,750,029.91
408180	2,638,377.50			2,638,377.50			8.610%	31.020%	-		-
408200	(57,982.19)	(57,982.19)					8.610%	31.020%	-		-
408250	-	-		-			8.610%	31.020%	-		-
409000	16,998,490.20	-	13,224,768.50	13,571,974.20		3,426,516.00	8.610%	31.020%	1,138,652.57	(1,578,766.00)	(440,113.43)
409100	2,111,405.00	-	-	1,263,060.00		848,345.00	8.610%	31.020%	-	727,219.00	727,219.00
409210	(985,411.70)	(985,411.70)					8.610%	31.020%	-		-
409220	(269,492.00)	(269,492.00)					8.610%	31.020%	-		-
410100	22,899,601.25		1,646,989.20	20,104,262.56	-	2,795,338.69	8.610%	31.020%	141,805.77	2,730,903.69	2,872,709.46
410140	150,504.00	-	84,831.00	(43,566.09)		194,070.09	8.610%	31.020%	7,303.95	77,928.93	85,232.88



410200	(223,695.67)	(223,695.67)					8.610%	31.020%	-		-
411100	(6,214,995.39)		(2,500,452.93)	(5,234,188.39)		(980,807.00)	8.610%	31.020%	(215,289.00)	(341,089.99)	(556,378.99)
411200	(3,386,935.23)	(3,386,935.23)					8.610%	31.020%	-		-
411400	(93,914.00)			(44,606.00)		(49,308.00)	8.610%	31.020%	-		-
417100	4,475,704.42	4,435,795.45		39,908.97			8.610%	31.020%	-		-
417120	769,979.73	769,979.73					8.610%	31.020%	-		-
417190	4,021.80	4,021.80					8.610%	31.020%	-		-
418000	3,023.52	3,023.52					8.610%	31.020%	-		-
418030	169.36	169.36					8.610%	31.020%	-		-
418050	721.56	721.56					8.610%	31.020%	-		-
418120	864,640.99	864,640.99					8.610%	31.020%	-		-
418180	1,545,690.13	1,545,690.13					8.610%	31.020%	-		-
418190	(5,260,316.84)	(5,260,316.84)					8.610%	31.020%	-		-
418225	(201,260.08)	(201,260.08)					8.610%	31.020%	-		-
418300	2,325,700.99	2,325,700.99					8.610%	31.020%	-		-
418310	(102,797.99)	(102,797.99)					8.610%	31.020%	-		-
419000	(1,321,110.02)	(1,321,110.02)				-	8.610%	31.020%	-		-
419001	(1,569,913.57)	(1,569,913.57)					8.610%	31.020%	-		-
419005	(23,041.72)	(23,041.72)					8.610%	31.020%	-		-
419100	(2,902,274.88)	(1,076,963.70)	(167,444.98)	(1,604,405.83)	(4,968.88)	(220,905.35)	8.610%	31.020%	(15,958.36)	(112,264.97)	(128,223.33)
419322	(579,042.11)			(579,042.11)			8.610%	31.020%	-		-
419324	(80,525.01)			(80,525.01)			8.610%	31.020%	-		-
419382	(1,023,806.06)			(1,023,806.06)			8.610%	31.020%	-		-
419600	(1,308,970.53)	-		(1,266,266.00)		(42,704.53)	8.610%	31.020%	-	(38,336.14)	(38,336.14)
421100	(54,104.04)	(42,722.98)		(11,381.06)			8.610%	31.020%	-		-
421200	(2,050.00)	(2,050.00)	-	-		-	8.610%	31.020%	-	-	-
425680	1,110,571.68					1,110,571.68	8.610%	31.020%	-	1,110,571.68	1,110,571.68
426100	1,405,009.16	1,405,009.16					8.610%	31.020%	-		-
426210	(593,393.62)	(593,393.62)					8.610%	31.020%	-		-
426220	(1,267,380.82)	(1,267,380.82)					8.610%	31.020%	-		-
426250	1,280,741.20	1,280,741.20					8.610%	31.020%	-		-
426280	(13,436.00)	(13,436.00)					8.610%	31.020%	-		-
426290	1,929,641.81	1,929,641.81					8.610%	31.020%	-		-
426300	(19,900.49)	(19,900.49)					8.610%	31.020%	-		-
426400	1,347,808.55	1,347,808.55	-				8.610%	31.020%	-		-
426500	43,305.12	43,305.12					8.610%	31.020%	-		-
426505	1,569,913.57	1,569,913.57					8.610%	31.020%	-		-
426510	126,127.00	126,127.00					8.610%	31.020%	-		-
426520	(52,924.20)			(52,924.20)			8.610%	31.020%	-		-
427320	246,000.00	246,000.00					8.610%	31.020%	-		-
427370	(8,453.43)	(8,453.43)					8.610%	31.020%	-		-
427380	70,128.50	70,128.50					8.610%	31.020%	-		-
427440	4,165.00	4,165.00					8.610%	31.020%	-		-
427610	3,597,500.04	3,597,500.04					8.610%	31.020%	-		-
427660	3,858,600.00	3,858,600.00					8.610%	31.020%	-		-
427670	1,957,434.66	1,957,434.66					8.610%	31.020%	-		-

427680	47,668,909.57	47,668,909.57					8.610%	31.020%	-		-
428110	2,139,666.20	2,139,666.20					8.610%	31.020%	-		-
428200	2,109,200.88	2,109,200.88					8.610%	31.020%	-		-
428610	1,432,690.72	1,432,690.72					8.610%	31.020%	-		-
429000	(8,883.36)	(8,883.36)					8.610%	31.020%	-		-
430200	187,069.29	187,069.29					8.610%	31.020%	-		-
431005	46,667.58	46,667.58					8.610%	31.020%	-		-
431100	2,221,576.45	2,221,576.45				-	8.610%	31.020%	-		-
431300	11,308.00			11,308.00			8.610%	31.020%	-		-
431600	1,154,715.42					1,154,715.42	8.610%	31.020%	-	229,754.48	229,754.48
432000	(401,931.53)	1,076,963.70	(135,728.05)	(1,299,891.47)	(4,027.66)	(179,003.76)	8.610%	31.020%	(12,935.57)	(90,942.90)	(103,878.47)
440000	(312,711,086.33)			(312,711,086.33)			8.610%	31.020%	-		-
442200	(271,128,403.56)			(271,128,403.56)			8.610%	31.020%	-		-
442300	(106,922,981.47)			(106,922,981.47)			8.610%	31.020%	-		-
444000	(6,607,433.83)			(6,607,433.83)			8.610%	31.020%	-		-
447000	(72,465,068.74)			(72,465,068.74)			8.610%	31.020%	-		-
447100	(1,040,920.37)			(1,040,920.37)			8.610%	31.020%	-		-
447700	(107,128,831.62)			(107,128,831.62)			8.610%	31.020%	-		-
447720	(17,881,242.70)			(17,881,242.70)			8.610%	31.020%	-		-
448000	(1,075,771.56)			(1,075,771.56)			8.610%	31.020%	-		-
451000	(651,836.13)			(651,836.13)			8.610%	31.020%	-		-
453000	(381,238.00)			(381,238.00)			8.610%	31.020%	-		-
454000	(2,742,427.68)			(2,742,427.68)			8.610%	31.020%	-		-
456000	(1,025,956.94)			(1,025,956.94)			8.610%	31.020%	-		-
456015	(32,991,878.63)			(32,991,878.63)			8.610%	31.020%	-		-
456016	(224,453.07)			(224,453.07)			8.610%	31.020%	-		-
456017	(22,766.92)			(22,766.92)			8.610%	31.020%	-		-
456100	(9,176,473.81)			(9,176,473.81)			8.610%	31.020%	-		-
456700	(124,224.32)			(124,224.32)			8.610%	31.020%	-		-
456720	(145,125.00)			(145,125.00)			8.610%	31.020%	-		-
480000	(258,405,257.91)					(258,405,257.91)	8.610%	31.020%	-	(71,316,979.03)	(71,316,979.03)
481200	(140,208,004.74)					(140,208,004.74)	8.610%	31.020%	-	(39,073,967.88)	(39,073,967.88)
481250	(3,874,737.95)					(3,874,737.95)	8.610%	31.020%	-	(2,775,865.11)	(2,775,865.11)
481300	(5,451,442.55)					(5,451,442.55)	8.610%	31.020%	-	(530,961.32)	(530,961.32)
481400	(1,074,169.25)					(1,074,169.25)	8.610%	31.020%	-	(1,074,169.25)	(1,074,169.25)
483000	(144,324,765.68)					(144,324,765.68)	8.610%	31.020%	-	(36,892,768.61)	(36,892,768.61)
483700	(10,726,081.38)					(10,726,081.38)	8.610%	31.020%	-	(3,720,390.29)	(3,720,390.29)
484000	(516,260.54)					(516,260.54)	8.610%	31.020%	-	(21,431.45)	(21,431.45)
488000	(173,811.52)					(173,811.52)	8.610%	31.020%	-	(136,996.16)	(136,996.16)
489300	(6,039,195.87)					(6,039,195.87)	8.610%	31.020%	-	(2,197,802.69)	(2,197,802.69)
493000	(27,766.44)					(27,766.44)	8.610%	31.020%	-	(15,060.00)	(15,060.00)
495000	(132,077.43)					(132,077.43)	8.610%	31.020%	-	0.80	0.80
495028	(7,728,260.88)					(7,728,260.88)	8.610%	31.020%	-		-
495600	(46,140.58)					(46,140.58)	8.610%	31.020%	-	(46,140.58)	(46,140.58)
499000	4,446,038.00			(2,937,458.00)		7,383,496.00	8.610%	31.020%	-	582,363.00	582,363.00
499200	2,147,023.00			(2,825,198.00)		4,972,221.00	8.610%	31.020%	-	557,178.00	557,178.00

499250	223,848.00					223,848.00	8.610%	31.020%	-	223,848.00	223,848.00
499300	(603,062.00)			(818,482.00)		215,420.00	8.610%	31.020%	-	(27,334.00)	(27,334.00)
499400	16,346.00					16,346.00	8.610%	31.020%	-	16,346.00	16,346.00
499900	(27,852.00)					(27,852.00)	8.610%	31.020%	-	(30,821.00)	(30,821.00)
500000	514,450.32			514,450.32			8.610%	31.020%	-		-
501110	7,449,770.61			7,449,770.61			8.610%	31.020%	-		-
501120	46,607.24			46,607.24			8.610%	31.020%	-		-
501140	13,336,037.17			13,336,037.17			8.610%	31.020%	-		-
501160	113,181.48			113,181.48			8.610%	31.020%	-		-
501200	1,412,747.87			1,412,747.87			8.610%	31.020%	-		-
502000	2,614,109.21			2,614,109.21			8.610%	31.020%	-		-
505000	699,318.00			699,318.00			8.610%	31.020%	-		-
506000	2,783,706.48			2,783,706.48			8.610%	31.020%	-		-
507000	29,773.46			29,773.46			8.610%	31.020%	-		-
510000	500,138.54			500,138.54			8.610%	31.020%	-		-
511000	546,525.87			546,525.87			8.610%	31.020%	-		-
512000	5,457,085.77			5,457,085.77			8.610%	31.020%	-		-
513000	2,565,315.74			2,565,315.74			8.610%	31.020%	-		-
514000	937,371.70			937,371.70			8.610%	31.020%	-		-
535000	2,278,226.85			2,278,226.85			8.610%	31.020%	-		-
536000	815,149.51			815,149.51			8.610%	31.020%	-		-
537000	1,154,988.14			1,154,988.14			8.610%	31.020%	-		-
537200	2,977,570.69			2,977,570.69			8.610%	31.020%	-		-
537300	257,740.85			257,740.85			8.610%	31.020%	-		-
538000	5,604,150.96			5,604,150.96			8.610%	31.020%	-		-
539000	630,037.79			630,037.79			8.610%	31.020%	-		-
540000	2,161,317.94			2,161,317.94			8.610%	31.020%	-		-
540100	3,907,287.00			3,907,287.00			8.610%	31.020%	-		-
541000	249,606.74			249,606.74			8.610%	31.020%	-		-
542000	343,445.30			343,445.30			8.610%	31.020%	-		-
543000	646,541.35			646,541.35			8.610%	31.020%	-		-
544000	1,937,826.59			1,937,826.59			8.610%	31.020%	-		-
545000	1,834,874.75			1,834,874.75			8.610%	31.020%	-		-
545300	870.57			870.57			8.610%	31.020%	-		-
546000	846,899.07			846,899.07			8.610%	31.020%	-		-
547211	303,438.23			303,438.23			8.610%	31.020%	-		-
547213	3,493.37			3,493.37			8.610%	31.020%	-		-
547216	1,460,673.45			1,460,673.45			8.610%	31.020%	-		-
547310	2,627,748.59			2,627,748.59			8.610%	31.020%	-		-
547610	64,261,305.43			64,261,305.43			8.610%	31.020%	-		-
548000	2,215,455.96			2,215,455.96			8.610%	31.020%	-		-
549000	456,696.98			456,696.98			8.610%	31.020%	-		-
550000	(33,810.99)			(33,810.99)			8.610%	31.020%	-		-
551000	775,888.69			775,888.69			8.610%	31.020%	-		-
552000	1,850.08			1,850.08			8.610%	31.020%	-		-
553000	1,893,420.69			1,893,420.69			8.610%	31.020%	-		-

554000	100,412.05			100,412.05			8.610%	31.020%	-		-
555000	156,352,090.76			156,352,090.76			8.610%	31.020%	-		-
555100	18,059,126.98			18,059,126.98			8.610%	31.020%	-		-
555380	19,413,445.64			19,413,445.64			8.610%	31.020%	-		-
555550	(141,618.48)			(141,618.48)			8.610%	31.020%	-		-
555700	109,415,604.90			109,415,604.90			8.610%	31.020%	-		-
555710	686,128.42			686,128.42			8.610%	31.020%	-		-
556000	528,673.49			528,673.49			8.610%	31.020%	-		-
557000	5,413,375.08			5,413,375.08			8.610%	31.020%	-		-
557150	31,880,539.60			31,880,539.60			8.610%	31.020%	-		-
557160	(55,261.03)			(55,261.03)			8.610%	31.020%	-		-
557161	(231,661.00)			(231,661.00)			8.610%	31.020%	-		-
557170	124,311.30			124,311.30			8.610%	31.020%	-		-
557200	818,702.00			818,702.00			8.610%	31.020%	-		-
557290	31,567,135.00			31,567,135.00			8.610%	31.020%	-		-
557380	(17,985,674.00)			(17,985,674.00)			8.610%	31.020%	-		-
557390	17,521,060.00			17,521,060.00			8.610%	31.020%	-		-
557610	810.00			810.00			8.610%	31.020%	-		-
557700	145,142.50			145,142.50			8.610%	31.020%	-		-
560000	2,207,955.41			2,207,955.41			8.610%	31.020%	-		-
560350	229,019.04			229,019.04			8.610%	31.020%	-		-
561000	3,909.31			3,909.31			8.610%	31.020%	-		-
561110	11,386.94			11,386.94			8.610%	31.020%	-		-
561210	1,286,074.21			1,286,074.21			8.610%	31.020%	-		-
561310	923,547.61			923,547.61			8.610%	31.020%	-		-
562000	190,290.60			190,290.60			8.610%	31.020%	-		-
563000	543,042.34			543,042.34			8.610%	31.020%	-		-
565000	13,313,720.65			13,313,720.65			8.610%	31.020%	-		-
565710	37,020.70			37,020.70			8.610%	31.020%	-		-
566000	1,387,099.67			1,387,099.67			8.610%	31.020%	-		-
567000	152,055.16			152,055.16			8.610%	31.020%	-		-
568000	566,082.44			566,082.44			8.610%	31.020%	-		-
569000	330,766.14			330,766.14			8.610%	31.020%	-		-
570000	1,127,999.45			1,127,999.45			8.610%	31.020%	-		-
571000	1,528,641.26			1,528,641.26			8.610%	31.020%	-		-
572000	17,566.42			17,566.42			8.610%	31.020%	-		-
573000	38,784.92			38,784.92			8.610%	31.020%	-		-
580000	1,367,047.63			1,367,047.63			8.610%	31.020%	-		-
582000	546,952.88			546,952.88			8.610%	31.020%	-		-
583000	1,577,717.23			1,577,717.23			8.610%	31.020%	-		-
584000	710,346.15			710,346.15			8.610%	31.020%	-		-
585000	218,440.96			218,440.96			8.610%	31.020%	-		-
586000	1,619,021.35			1,619,021.35			8.610%	31.020%	-		-
587000	861,022.49			861,022.49			8.610%	31.020%	-		-
588000	5,871,255.40			5,871,255.40			8.610%	31.020%	-		-
589000	375,763.64			375,763.64			8.610%	31.020%	-		-

590000	1,326,210.35			1,326,210.35			8.610%	31.020%	-		-
591000	280,728.80			280,728.80			8.610%	31.020%	-		-
592000	1,030,654.79			1,030,654.79			8.610%	31.020%	-		-
593000	6,823,635.16			6,823,635.16			8.610%	31.020%	-		-
594000	1,067,148.28			1,067,148.28			8.610%	31.020%	-		-
595000	1,040,344.46			1,040,344.46			8.610%	31.020%	-		-
596000	638,654.34			638,654.34			8.610%	31.020%	-		-
597000	160,883.06			160,883.06			8.610%	31.020%	-		-
598000	315,281.07			315,281.07			8.610%	31.020%	-		-
804000	322,643,303.18				322,643,303.18		8.610%	31.020%	-	85,531,770.18	85,531,770.18
804001	42,245,125.01			-	42,245,125.01		8.610%	31.020%	-	19,005,398.90	19,005,398.90
804010	(35,784.95)				(35,784.95)		8.610%	31.020%	-	52,056.17	52,056.17
804014	125,100.01				125,100.01		8.610%	31.020%	-	19,326.74	19,326.74
804017	110,580.58				110,580.58		8.610%	31.020%	-	28,083.37	28,083.37
804600	6,627,089.75				6,627,089.75		8.610%	31.020%	-	2,186,939.09	2,186,939.09
804700	11,526,174.79				11,526,174.79		8.610%	31.020%	-	3,637,829.22	3,637,829.22
805110	(31,627,429.56)				(31,627,429.56)		8.610%	31.020%	-	(3,435,546.86)	(3,435,546.86)
805120	51,883,638.91				51,883,638.91		8.610%	31.020%	-	8,248,202.68	8,248,202.68
808100	46,430,653.99				46,430,653.99		8.610%	31.020%	-	8,098,554.32	8,098,554.32
808200	(28,417,046.36)				(28,417,046.36)		8.610%	31.020%	-	(4,959,852.58)	(4,959,852.58)
811000	(695,434.11)				(695,434.11)		8.610%	31.020%	-	(154,995.23)	(154,995.23)
813000	1,744,919.22			1,744,919.22	1,744,919.22		8.610%	31.020%	541,273.94	(1,203,645.28)	(662,371.34)
814000	613.79				613.79		8.610%	31.020%	-		-
824000	296,898.79				296,898.79		8.610%	31.020%	-	19,151.60	19,151.60
837000	316,063.10				316,063.10		8.610%	31.020%	-	17,674.09	17,674.09
870000	968,933.92			611,832.46	968,933.92		8.610%	31.020%	189,790.43	(290,508.45)	(100,718.02)
874000	3,109,908.45			58,437.33	3,109,908.45		8.610%	31.020%	18,127.26	1,084,831.41	1,102,958.67
875000	438,099.94				438,099.94		8.610%	31.020%	-	333,557.30	333,557.30
876000	9,226.57				9,226.57		8.610%	31.020%	-	3,853.79	3,853.79
877000	214,488.69				214,488.69		8.610%	31.020%	-	10,291.57	10,291.57
878000	1,501,542.19				1,501,542.19		8.610%	31.020%	-	572,594.10	572,594.10
879000	2,477,085.65			115,382.28	2,477,085.65		8.610%	31.020%	35,791.58	793,684.47	829,476.05
880000	2,461,299.09			180,347.87	2,461,299.09		8.610%	31.020%	55,943.91	467,361.39	523,305.30
881000	24,846.90			24,428.46	24,846.90		8.610%	31.020%	7,577.71	(16,492.32)	(8,914.61)
885000	198,793.05			210.60	198,793.05		8.610%	31.020%	65.33	81,173.78	81,239.11
887000	2,324,454.28			-	2,324,454.28		8.610%	31.020%	-	857,908.47	857,908.47
889000	239,035.33				239,035.33		8.610%	31.020%	-	40,136.12	40,136.12
890000	274,545.54				274,545.54		8.610%	31.020%	-	814.44	814.44
891000	60,596.97				60,596.97		8.610%	31.020%	-	-	-
892000	1,206,292.78			-	1,206,292.78		8.610%	31.020%	-	383,237.62	383,237.62
893000	1,545,122.08			-	1,545,122.08		8.610%	31.020%	-	344,902.70	344,902.70
894000	201,035.04			29,149.21	201,035.04		8.610%	31.020%	9,042.08	142,745.47	151,787.55
901000	1,070,856.05		1,070,856.09	567,832.14		503,023.91	8.610%	31.020%	92,200.71	152,586.27	244,786.98
902000	4,381,319.35		-	2,624,185.37		1,757,133.98	8.610%	31.020%	-	216,257.78	216,257.78
903000	14,627,047.20	-	11,103,591.33	7,802,880.60		6,824,166.60	8.610%	31.020%	956,019.21	2,201,130.57	3,157,149.78
903920	538,313.47		538,313.48	428,610.56		109,702.91	8.610%	31.020%	46,348.79	34,328.26	80,677.05

903930	15,167.69		15,167.69	12,076.67		3,091.02	8.610%	31.020%	1,305.94	967.23	2,273.17
904000	5,159,701.23		5,159,701.23	2,735,983.19		2,423,718.04	8.610%	31.020%	444,250.28	735,205.81	1,179,456.09
905000	461,794.59		461,794.61	244,871.22		216,923.37	8.610%	31.020%	39,760.52	65,801.09	105,561.61
908000	965,730.16		-	533,287.26	-	432,442.90	8.610%	31.020%	-	91,175.98	91,175.98
908250	2,428,260.93					2,428,260.93	8.610%	31.020%	-	2,428,260.93	2,428,260.93
908600	30,839,287.53			22,429,862.74		8,409,424.79	8.610%	31.020%	-	214,582.10	214,582.10
908610	585,983.64			351,590.18		234,393.46	8.610%	31.020%	-	-	-
908690	1,655,349.00			1,080,024.00		575,325.00	8.610%	31.020%	-	-	-
908990	1,463,361.14			1,054,552.16		408,808.98	8.610%	31.020%	-	-	-
909000	134,626.68		5,297.46	67,742.51		66,884.17	8.610%	31.020%	456.11	65,060.88	65,516.99
910000	237,087.28		-	146,607.67	-	90,479.61	8.610%	31.020%	-	-	-
912000	1,003,556.31		-	506,252.24	184,868.09	497,304.07	8.610%	31.020%	57,346.08	(128,790.19)	(71,444.11)
913000	236,080.94		-	114,294.10		121,786.84	8.610%	31.020%	-	51,249.70	51,249.70
916000	498,014.88			307,957.43		190,057.45	8.610%	31.020%	-	-	-
920000	30,870,937.61	-	28,103,454.09	22,474,373.88	160,188.15	8,396,563.73	8.610%	31.020%	2,469,397.76	2,493,376.06	4,962,773.82
921000	5,473,001.92		5,210,300.87	3,928,834.66	210.59	1,544,167.26	8.610%	31.020%	448,672.23	528,480.77	977,153.00
922000	(80,573.45)			(49,301.23)		(31,272.22)	8.610%	31.020%	-	-	-
923000	15,605,460.21	-	15,344,558.26	11,313,635.50		4,291,824.71	8.610%	31.020%	1,321,166.47	1,323,266.45	2,644,432.92
924000	1,716,406.24		1,498,076.30	1,283,269.05	14,335.00	433,137.19	8.610%	31.020%	133,431.09	119,096.08	252,527.17
925100	5,104,755.03		3,528,146.11	3,543,397.77	528,336.28	1,561,357.26	8.610%	31.020%	467,663.29	(59,725.00)	407,938.29
925110	(450,000.00)			-		(450,000.00)	8.610%	31.020%	-	-	-
925200	2,506,226.94	-	342,078.92	1,956,210.84		550,016.10	8.610%	31.020%	29,453.00	29,452.98	58,905.98
925300	(2,506,226.94)			(1,956,331.82)		(549,895.12)	8.610%	31.020%	-	(549,895.12)	(549,895.12)
926100	912,592.21		671,058.85	710,718.62	360.99	201,873.59	8.610%	31.020%	57,890.15	63,226.41	121,116.56
926200	50,589,064.31		48,914,094.65	36,562,963.38		14,026,100.93	8.610%	31.020%	4,211,503.55	4,211,503.55	8,423,007.10
926300	(50,589,064.31)			(36,559,774.82)		(14,029,289.49)	8.610%	31.020%	-	(14,029,289.49)	(14,029,289.49)
926400	394,917.36			339,356.40		55,560.96	8.610%	31.020%	-	-	-
927000	6,703.99			6,703.99			8.610%	31.020%	-	-	-
928000	7,131,167.83		1,094,242.52	4,999,706.93		2,131,460.90	8.610%	31.020%	94,214.28	956,365.66	1,050,579.94
930100	359,496.57		333,007.86	264,628.24		94,868.33	8.610%	31.020%	28,671.98	28,671.97	57,343.95

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CASE: UG 366  
WITNESS: BRIAN FJELDHEIM

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 406**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**



**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	06/21/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 290	TELEPHONE:	(509) 495-2204
		EMAIL:	jeanne.pluth@avistacorp.com

**REQUEST:**

**Allowance for Funds Used During Construction (AFUDC)**

Please identify the following items for AFUDC in UG 366:

- a. All FERC accounts used to record AFUDC entries,
- b. The dollar amounts recorded in each FERC account,
- c. The location of these dollar amounts in UG 366 (500) Smith WP, “00) Filed - 2019 OR Gas Rev Req Model”, tab “2020 Final-TP Detail Summary”, and
- d. Which FERC account entries impact rate base.

**RESPONSE:**

- a. Please see Staff\_DR\_290 – Attachment A.
- b. Please see Staff\_DR\_290 – Attachment A.
- c. The four FERC accounts identified in Staff\_DR\_290 – Attachment A that are included in Results of Operations and the GRC are located in Smith WP, “00) Filed - 2019 OR Gas Rev Req Model”, tab “2020 Final-TP Detail Summary” as follows:

156	145			OTHER DEFERRALS AND AMORTIZATIONS:		
157	146	99	407330	Senate Bill 408		0
158	147	99	407408	Senate Bill Unbilled Add-Ons Amortization		0
159	148	99	407431	Senate Bill 408 Amortization		0
160	149	99	407311	Reg Debit - AFUDC Amortization		2
161	150	99	407319	AFUDC Equity DFIT Deferral		158
162	151	99	407321	Reg Amort Roseburg/Medford Deferral		0
163	152	99	407336	Reg Debit-Deferral-MDM Depreciation		249
164	153	99	407414	Reg Credit-Deferral-FISERVE		0
165	154	99	407421	Reg Credit Roseburg/Medford Deferral		0
166	155			TOTAL OTHER DEFERRALS AND AMORTIZATIONS:		409
167	156					
168	157			TOTAL EXPENSES BEFORE FIT		127,594
169	158					
170	159			NET OPERATING INCOME (LOSS) BEFORE FIT		17,649

262	251			<b>NET GAS UTILITY PLANT</b>			<b>245,639</b>
263	252						
264	253			<b>GAS INVENTORY</b>			
265	254	99	117100	Gas Stored - Recoverable Base Gas			1,261
266	255	99	164100	Gas Inventory - Jackson Prairie			701
267	256	99	164105	Gas Inventory - Jackson Prairie Expansion			80
268	257	99	164110	Gas Inventory - Mist			0
269	258	99	182311	Regulatory Asset - AFUDC			1
270	259	99	182318	Accumulated Amortization 0 AFUDC			0
271	260	99	254911	Rate Base-Regulatory Liability-Nonplant Excess			(504)
272	261			Working Capital			3,397
273	262			<b>TOTAL GAS INVENTORY</b>			<b>4,936</b>
274	263						
275	264			<b>OTHER REGULATORY ASSETS</b>			
276	265			Prepaid Pension, Net of ADFIT			0
277	266			<b>TOTAL OTHER REGULATORY ASSETS</b>			<b>0</b>
278	267						
279	268			<b>NET RATE BASE</b>			<b>250,575</b>

- d. FERC Accounts 182311 and 182318 are included in rate base in the GRC using an AMA basis.

As part of the settlement, the Company agreed to remove rate base of \$1,234 (FERC Account 182311 \$1,314 net of FERC Account 182318 (\$80)). In addition, the Company agreed to remove the expense recorded in FERC Account 407311 of \$1,902.

While preparing this response to this data request, the Company determined that it would also be appropriate to remove expense of \$157,643 that was recorded in FERC Account 407319. This amount is being collected from customers in current rates. Due to the change in tax accounting for equity AFUDC, the Company is no longer recording DFIT on the equity AFUDC. The \$157,643 represents the amount collected from customers in 2018 that the Company will refund to customers in a future proceeding. Once new rates are in effect from this case, the Company will no longer have to defer these funds, therefore, it is appropriate to remove this cost from the revenue requirement in this case.

**Following attachments to Exhibit 406**

**Are Excel spreadsheets**

**(Provided in electronic format)**

UG 366 Exhibit 406 Fjeldheim\_DR\_290-Attachment A

Included in Results	Journal Entries				Rate Base (AMA) Included in Results of Operations and GRC	Expense Included in Results of Operations and GRC
	FERC #	Account Description	System	OR		
Rate Base	182311	REG ASSET - AFUDC	1,881,991	31,541	\$ 1,314	
	407313	REG DEBITS - AFUDC DEBT	167,903	2,814		
	407412	REG CREDITS - AFUDC EQUITY	(2,049,894)	(34,355)		
		<i>To record difference between state AFUDC rate and FERC AFUDC rate as a regulatory asset for 2018.</i>				
Results of Operations	407311	REG DEBITS - AFUDC AMORTIZATION	67,750	1,902		\$ 1,902
Rate Base	182318	REG ASSET - AFUDC ACCUM AMORT	(67,750)	(1,902)	(80)	
		<i>To record annual amortization of 2018 Reg. Asset - AFUDC</i>				
	182319	REG ASSET AFUDC EQUITY DFIT	1,329,662	121,306		
	282919	ADFIT-PLANT AFUDC EQUITY	(1,329,662)	(121,306)		
	182319	REG ASSET AFUDC EQUITY DFIT	398,294	36,337		
	283319	AFUDC EQUITY DFIT GROSS UP	(398,294)	(36,337)		
		<i>To record federal income taxes related to 2018 AFUDC equity using the flow-through method.</i>				
Results of Operations	407319	AFUDC EQUITY DFIT DEFERRAL	1,727,956	157,643		157,643
	254319	REG LIABILITY AFUDC EQUITY TAX DEFERRAL	(1,727,956)	(157,643)		
	190319	DFIT AFUDC EQUITY TAX DEFERRAL	362,871	33,105		
	410100	DFIT EXPENSE DR	(362,871)	(33,105)		
		<i>To record deferral of DFIT expense collected from customers for AFUDC equity.</i>				
		Total Included in December 31, 2018 Results of Operations (Rate Base and Expense)			\$ 1,234	\$ 159,545

RESULTS OF OPERATIONS			Report ID:	AVISTA UTILITIES		
<b>GAS OPERATING STATEMENT</b>			<b>OR-OPS-12E</b>			
For Twelve Months Ended December 31, 2018						
Ending Balance Basis				***** OREGON *****		
Ref/Basis	Account	Description		Direct	Allocated	Total
OR-DEPX		Depreciation Expense-General		184,120	2,126,674	2,310,794
OR-AMTX		Amortization Expense-General Plant-303000		8,068	58,442	66,510
OR-AMTX		Amortization Expense-Misc IT Intangible Plant-3031XX		0	2,542,483	2,542,483
OR-AMTX		Amortization Expense-General Plant-390200, 396200		0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES		192,188	4,727,599	4,919,787
		TOTAL ADMIN & GENERAL EXPENSES		1,401,976	13,303,106	14,705,082
		OTHER EXPENSES:				
99	407330	Senate Bill 408		0	0	0
99	407408	Senate Bill Unbilled Add-Ons Amortization		0	0	0
99	407431	Senate Bill 408 Amortization		0	0	0
		TOTAL SENATE BILL 408		0	0	0
99	407311	Reg Debit - AFUDC Amortization		304	1,598	1,902
99	407319	AFUDC Equity DFIT Deferral		157,643	0	157,643
99	407321	Reg Amort Roseburg/Medford Deferral		0	0	0
99	407336	Reg Debit-Deferral-MDM Depreciation		249,000	0	249,000
99	407414	Reg Credit-Deferral-FISERVE		0	0	0
99	407421	Reg Credit Roseburg/Medford Deferral		0	0	0
		TOTAL EXPENSES BEFORE FIT		109,218,859	18,288,100	127,666,504
		NET OPERATING INCOME (LOSS) BEFORE FIT				17,576,388
OR-FIT		FEDERAL INCOME TAX				479,927
OR-FIT		DEFERRED FEDERAL INCOME TAX				1,067,048
		GAS NET OPERATING INCOME (LOSS)				16,029,413
ALLOCATION RATIOS:						
OR-ALL	99	Not Allocated				

Avista

RESULTS OF OPERATIONS				Report ID:	AVISTA UTILITIES			
ADJUSTMENTS TO NET GAS UTILITY PLANT				OR-APL-12E				
For Twelve Months Ended December 31, 2018								
Ending Balance Basis					***** OREGON *****			
Ref/Basis	Account	Description			Direct	Allocated	Total	
OR-PLT	NET GAS PLANT IN SERVICE				231,018,566	28,142,054	259,160,620	
OTHER ADJUSTMENTS:								
99	117100	Gas Stored - Recoverable Base Gas			1,261,012	0	1,261,012	
99	164100	Gas Inventory - Jackson Prairie			1,125,159	0	1,125,159	
99	164105	Gas Inventory - Jackson Prairie Expansion			116,306	0	116,306	
99	164110	Gas Inventory - Mist			0	0	0	
99	182311	Regulatory Asset - AFUDC			8,541	23,000	31,541	
99	182318	Accumulated Amortization - AFUDC			(304)	(1,598)	(1,902)	
99	254911	Rate Base-Regulatory Liability-Nonplant Excess			(526,133)	0	(526,133)	
C-WKC		Working Capital			3,651,473	0	3,651,473	
	TOTAL OTHER ADJUSTMENTS				5,636,054	21,402	5,657,456	
	NET RATE BASE				236,654,620	28,163,456	264,818,076	
ALLOCATION RATIOS:								
OR-ALL	99	Not Allocated						

RESULTS OF OPERATIONS			Report ID:		AVISTA UTILITIES	
ADJUSTMENTSTO NET GAS UTILITY PLANT			OR-APL-12A			
For Twelve Months Ended December 31, 2018						
Average of Monthly Averages Basis				***** OREGON *****		
Ref/Basis	Account	Description		Direct	Allocated	Total
OR-PLT	NET GAS PLANT IN SERVICE			218,199,825	27,440,377	245,640,202
OTHER ADJUSTMENTS:						
99	117100	Gas Stored - Recoverable Base Gas		1,261,012	0	1,261,012
99	164100	Gas Inventory - Jackson Prairie		700,675	0	700,675
99	164105	Gas Inventory - Jackson Prairie Expansion		79,660	0	79,660
99	164110	Gas Inventory - Mist		0	0	0
99	182311	Regulatory Asset - AFUDC		356	958	1,314
99	182318	Accumulated Amortization - AFUDC		(13)	(67)	(80)
99	254911	Rate Base-Regulatory Liability-Nonplant Excess		(504,211)	0	(504,211)
C-WKC		Working Capital		3,397,474	0	3,397,474
	TOTAL OTHER ADJUSTMENTS			4,934,953	891	4,935,844
	NET RATE BASE			223,134,778	27,441,268	250,576,046
ALLOCATION RATIOS:						
OR-ALL	99	Not Allocated				

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 500**

**Opening Testimony**

**July 16, 2019**



1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Paul Rossow. I am a Utility Analyst employed in the Energy  
3 Resources and Planning of the Public Utility Commission of Oregon (OPUC).  
4 My business address is 201 High Street SE., Suite 100, Salem, Oregon 97301.

5 **Q. Please describe your educational background and work experience.**

6 A. My witness qualification statement is found in Exhibit Staff/501.

7 **Q. What is the purpose of your testimony?**

8 A. The purpose of my testimony is to present Staff's review of and proposed  
9 adjustment to certain Avista Corporation's (Avista or Company) administrative  
10 and general (A&G) expenses. The proposed adjustment I recommend is  
11 derived from review of multiple data requests, analysis of Avista's 2018  
12 Operation and Maintenance non-labor transactions, Commission meals and  
13 entertainment, office refreshments, catering, gifts, and promotional items  
14 policy.

15 **Q. Did you prepare an exhibit for this docket?**

16 A. Yes. I prepared two exhibits. Exhibit 501 is a witness qualification statement,  
17 and Exhibit 502 contains the calculation of my miscellaneous A&G expense  
18 adjustment.

19 **Q. How is your testimony organized?**

20 A. My testimony is organized as follows:

21 Issue 1, Miscellaneous A&G ..... 2

**ISSUE 1, MISCELLANEOUS A&G****Q. Please describe the miscellaneous A&G expenses at issue.**

A. The Federal Energy Regulatory Commission (FERC) has classified the FERC accounts shown in Table 1 below as A&G. Within these accounts are certain types of expenses like meals and entertainment, awards, gifts, and coffee that are considered miscellaneous A&G by Staff.

Table 1. Expenses within FERC Accounts.

FERC No.	FERC Account	Expenses within FERC Accounts
880	Other Expenses	Meals, Food, and Refreshments
885	Maintenance Supervision and Engineering	Meals and Sponsorships
921	Office Supplies	Meals, Catering, and Coffee
926	Employee Pension and Benefits	Meals, Gifts, Refreshments, Snacks, and Recognition
930.2	Miscellaneous General Expenses	Meals, Coffee, and, Gifts

**Q. Please provide a summary of the Company's filed proposal for administrative and general expenses.**

A. Avista proposes including \$0.6 million in the 2020 test year to increase operations and maintenance expenses as well as A&G expenses. Avista obtained its test year estimate by escalating 2018 actual amounts by a consumer price index (CPI) of 2.10 percent and 2.30 percent for years 2019 and 2020, respectively. The Company identified the 2018 base year expenses

1 for non-labor costs recorded in all FERC accounts for the 2018 base year  
2 reported in its response to Standard Data Request (SDR) No. 57.<sup>1</sup>

3 **Q. Please explain the Commission's historical treatment of miscellaneous**  
4 **A&G expenses.**

5 A. Miscellaneous A&G expenses include awards, gift cards, food, meals, and  
6 entertainment. In Docket No. UE 197, the Commission adopted Staff's  
7 principle that costs for meals and entertainment, office refreshments, catering,  
8 gifts, and awards are discretionary and should be shared equally by ratepayers  
9 and shareholders.<sup>2</sup> Accordingly, a 50 percent sharing of such expenses  
10 between customers and shareholders is routinely recommended by Staff. In  
11 addition, Staff will recommend disallowance of miscellaneous A&G expenses  
12 that are imprudent or excessive.

13 **Q. Please describe Staff's analysis of the Company's proposal for**  
14 **miscellaneous A&G expenses.**

15 A. To identify any miscellaneous A&G expenses that appear to be discretionary  
16 and not related to the provision of safe and reliable energy to customers, Staff  
17 reviewed the Company's 2018 A&G non-labor expenses provided in electronic  
18 spreadsheet format by Avista in its response to SDR Nos. 57 and 58<sup>3</sup> and  
19 created tables to aid in Staff's analysis of miscellaneous A&G expenses.

---

<sup>1</sup> Avista/500, Smith/Page 14 at 17-23. (SDR Nos. 57 and 58 require the utility to produce transaction summaries for all non-labor costs recorded in FERC Accounts during the base year.)

<sup>2</sup> See Order No. 09-020, pp. 20-21.

<sup>3</sup> SDR Nos. 57 and 58 require the Company to provide information for all non-labor costs recorded in all FERC accounts for the base year.

Below is the list of expenses Staff proposes to disallow according to Staff's review of the 2018 base year.

Table 2. Disallowed Miscellaneous Expenses by FERC Account.

FERC No.	FERC Account Description	Proposed Disallowance (\$)
813	Other gas supply expenses	\$660
870	Operation supervision and engr. expenses	\$2,296
874	Maines and services expenses	\$1,096
875	Measuring and regulating station expenses	\$84
878	Meter and house regulating expenses	\$215
879	Customer installations expenses	\$106
880	Other expenses	\$2,1052
881	Rents	\$1,164
885	Maintenance supervision/engineering	\$7,728
887	Maintenance of mains	\$322
889	Maint. of measuring and regulating stations	\$560
890	Maint. of measuring and reg. station equip.	\$128
891	Maint. of measuring and reg. equip.	\$4
892	Maintenance of services	\$25
893	Maint. of meters and house regulators	\$730
894	Maint. of other distribution equipment	\$472
903	Customer records and collect. expenses	\$28
904	Uncollectible accounts	\$10,455
905	Misc. customer accts. expenses	\$4,242
908	Customer assistance expenses	\$738
909	Info and instruct advert exp.	\$4,216
910	Customer service/info expense misc.	\$729
920	Administrative and general salaries	\$393
921	Office supplies and expenses	\$12,876
923	Outside services employed	\$1,454
925.1	Injuries and damages	\$16
926.1	Employee pensions and benefits	\$8,548
928	Regulatory commission expenses	\$787
930.2	Miscellaneous general expenses	\$11,862
931	Miscellaneous general rents	\$366
Total		\$93,353

**Q. Why is Staff recommending the above disallowances in FERC**

**Accounts 813 through 931?**

1 A. The expenses that Staff proposes to disallow are for discretionary items such  
2 as meals, office refreshments, catering, celebrations, coffee, tea, gift cards, gift  
3 basket, snacks, soda, awards, ice, tips, team building, balloons, retirement  
4 party, Trailblazer clocks, Trailblazer banquet, gondola ride, employee  
5 recognition, donations, sponsorships, apparel, florist, water, hats, little league,  
6 penalties, and late fees that are recorded in the FERC Accounts listed above.

7 **Q. How did staff calculate the amount that should be adjusted from the**  
8 **2020 test year.**

9 A. Staff escalated the \$93,353 base year amount as shown in Table 2 using  
10 the all-urban CPI proposed by Avista as the Company's proposed CPI is  
11 consistent with Commission Staff's practice. This results in a decrease to  
12 the test year expense of \$97,506.<sup>4</sup>

13 **Q. What is staff's recommendation regarding miscellaneous A&G**  
14 **expenses for the 2020 test year?**

15 A. Staff recommends decreasing the test year by \$97,506.

16 **Q. Does this conclude your opening testimony?**

17 A. Yes.

---

<sup>4</sup> Exhibit 502, Rossow.

CASE: UG 366  
WITNESS: PAUL ROSSOW

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 501**

**Witness Qualifications Statement**

**July 16, 2019**

**WITNESS QUALIFICATIONS STATEMENT**

NAME: Paul Rossow

EMPLOYER: Public Utility Commission of Oregon

TITLE: Utility Analyst  
Energy Resources & Planning Division

ADDRESS: 201 High Street SE Suite 100  
Salem OR 97302-1166

EDUCATION: Professional Accounting and Computer Application  
Diplomas, Trend College of Business 1987

EXPERIENCE: I have been employed with the Public Utility  
Commission of Oregon as a Utility Analyst since  
October of 2002. Current responsibilities include  
research issues relating to energy utilities. I have  
actively participated in regulatory proceedings in  
Oregon, including UE 147, UE 167, UE 170, UE 179,  
UE 180, UE 197, UE 210, UE 213, UE 215, UE 217,  
UE 233, UE 246, UE 262, UE 263, UE 283, UE 335,  
UG 152, UG 153, UG 181, UG 186, UG 201, UG 221,  
UG 246, UG 284, UG 344, and UG 347.

I have attended the Utility Rate School sponsored by the  
Committee on Water of the National Association of  
Regulatory Utility Commissioners in May of 2005 and  
the Institute of Public Utilities sponsored by the National  
Association of Regulatory Utility Commissioners at  
Michigan State University in August of 2005.

CASE: UG 366  
WITNESS: PAUL ROSSOW

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 502**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**



UG 366  
Staff Misc A&G Adjustment

Staff/502, Rossow

Staff Analysis

<u>Expenditure Type</u>	<u>Avista</u>	<u>Notes</u>	<u>Disallowance %</u>	<u>Staff Adjustment</u>	<u>Notes</u>
1 Meals	\$ 78,207.20		50%	\$ 39,103.60	4
2 Employee Misc Expenses (Food & Gifts)	\$ 12,358.70		50%	\$ 6,179.35	5
3 Donations	\$ 497.38		100%	\$ 497.38	6
4 Sponsorships	\$ 11,991.11		100%	\$ 11,991.11	7
5 Miscellaneous (Awards, Gifts, & Drinks)	\$ 56,603.09		50%	\$ 28,301.55	8
6 Office Supplies (Refreshments)	\$ 8,166.24		50%	\$ 4,083.12	9
7 Penalty/Late Fees	\$ 2,750.00		100%	\$ 2,750.00	10
8 Trailblazer Expenses	\$ 446.97		100%	\$ 446.97	11
9 Total A&G Expenses	\$ 171,020.69	1		\$ 93,353.08	

10

11

12 <b>Gross-up for CPI</b>					
13	\$ 171,021			\$ 93,353	
14					
15 2018-2019	1.021	2		1.021	12
16	\$ 174,612			\$ 95,313	
17 2019-2020	1.023	3		1.023	13
18	\$ 178,628		<b>Total Staff Adjustment</b>	<b>\$ 97,506</b>	

Notes

1 - tab Staff DR 057 Attachment A without Loadings and Direct GL

2 & 3, 12 & 13 tab titled CPI

4 - 11 tabs titled by corresponding expenditure type

CASE: UG 366  
WITNESS: MING PENG

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 600**

**Opening Testimony**

**July 16, 2019**

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Ming Peng. I am a Senior Economist employed in the Energy  
3 Rates, Finance, and Audit Division of the Public Utility Commission of Oregon  
4 (OPUC). My business address is 201 High Street SE, Suite 100, Salem,  
5 Oregon 97301.

6 **Q. Please describe your educational background and work experience.**

7 A. My Witness Qualification Statement is found in Exhibit Staff/601.

8 **Q. What is the purpose of your testimony?**

9 A. I reviewed the depreciation expense and the accumulated depreciation, or  
10 depreciation reserve, portions of Avista Corporation's (Avista or Company)  
11 revenue requirement for this rate case as documented by the Company  
12 witness in Avista/500/Smith.

13 **Q. What exhibits are included as part of your testimony?**

14 A. I have prepared the following exhibits: Exhibit Staff/601, Witness  
15 Qualification Statement, and Exhibit Staff/602. Exhibit Staff/602 contains  
16 Staff's analysis in Excel working files that support Staff's recommendations.

17 **Q. How is your testimony organized?**

18 A. My testimony is organized as follows:

19 Issue 1. Analysis of Depreciation and Reserve.....2  
20 Issue 2. Depreciation Effect on Revenue Requirement.....6

**ISSUE 1. ANALYSIS OF DEPRECIATION AND RESERVE****Q. What is depreciation?**

A. "Depreciation" is defined by the National Association of Regulatory Utility Commissioners (NARUC) in relevant part as follows:

As applied to the depreciable plant of utilities, the term depreciation means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes that are known to be in current operation, against which the company is not protected by insurance, and the effect of which can be forecast with reasonable accuracy. Among the causes to be considered are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirement of public authorities.<sup>1</sup>

The excerpt above defines "Depreciation" from a valuation perspective.

From an accounting perspective, "Depreciation" is the allocation of the cost of fixed assets less net salvage to accounting periods, which is a capital recovery concept. From a ratemaking perspective, both the valuation (rate base) and accounting (capital recovery) concepts of depreciation are important.

**Q. What is a Net Salvage Ratio (Percentage)?**

A. Net Salvage is "the scrap value of the asset minus the related costs of retiring" Depreciation Systems.<sup>2</sup> Net Salvage = Gross Salvage – Cost of Removal (i.e., the scrap value of the asset minus the costs of retirement).

---

<sup>1</sup> NARUC, Public Utility Depreciation Practices p.318 (1996).

<sup>2</sup> Wolf, Frank K & Fitch, W. Chester, Depreciation Systems, p. 7, 1994.

1 Net Salvage Ratio refers to: "Net salvage is expressed as a percentage of plant  
2 retired by dividing the dollars of net salvage by the dollars of original cost of  
3 plant retired."<sup>3</sup>

4 **Q. What is depreciation reserve?**

5 A. Depreciation reserve is "At a point in time, the total amount of recorded  
6 depreciation, retirements, gross salvage, cost of removal, and other  
7 adjustments."<sup>4</sup> Depreciation reserve is also called accumulated depreciation.  
8 The amount by which the asset is depreciated each year is deducted from the  
9 value of the asset at its rate base.

10 **Q. Do Oregon statutes address utility depreciation rates?**

11 A. Yes. ORS 757.140(1), states in relevant part:

12 Every public utility shall carry a proper and adequate  
13 depreciation account. The Public Utility Commission shall  
14 ascertain and determine the proper and adequate rates of  
15 depreciation of the several classes of property of each public  
16 utility. The rates shall be such as will provide the amounts  
17 required over and above the expenses of maintenance, to keep  
18 such property in a state of efficiency corresponding to the  
19 progress of the industry. Each public utility shall conform its  
20 depreciation accounts to the rates so ascertained and  
21 determined by the commission. The commission may make  
22 changes in such rates of depreciation from time to time as the  
23 commission may find to be necessary.  
24

25 **Q. How are depreciation rates determined?**

---

<sup>3</sup> Public Utility Depreciation Practices; National Association of Regulatory Utility Commissioners, page 18, 1996.

<sup>4</sup> Introduction to Depreciation for Public Utilities and Other Industries; page 167, Edison Electric Institute, 2013.

1 A. To develop depreciation rates, it is necessary to estimate (1) the  
2 combination of survivor curve-service life (Curve-Life) of utility property, and (2)  
3 net salvage (Gross Salvage – Cost of Removal) ratio. Based on these two  
4 fundamental depreciation parameters (and other required elements, such as  
5 asset value, asset remaining life, and depreciation method) the depreciation  
6 rates are derived.

7 **Q. What depreciation rates did Avista use in its Test Year revenue**  
8 **requirement?**

9 A. The current depreciation rates for the Company were authorized by OPUC  
10 Order 18-451 (Docket UM 1933) on December 4, 2018, and effective on  
11 January 1, 2019, for Oregon Direct Plants and April 1, 2019, for the Common  
12 Plants. In Order 18-451, the Commission specified the Curve-Life and Net  
13 Salvage parameters for “each plant account” (FERC account), from which the  
14 depreciation rates are derived for each account.

15 **Q. How did you analyze the Company’s proposed depreciation expense, and**  
16 **what information did you review?**

17 A. To confirm that the depreciation expense was properly calculated using  
18 the authorized depreciation parameters in Commission Order No. 18-451,  
19 Staff, in the phone conferences with the Company, asked for calculations of  
20 “Depreciation Expense” and “Total Accumulated Depreciation” in Excel format  
21 with cell reference links and formulae intact, along with other supporting work  
22 papers.<sup>5</sup>

---

<sup>5</sup> See Staff/602.

1           Upon going through the work paper with the Company that was filed by  
2           Avista, Staff verified the Company's calculations.

3           (1) Staff reviewed 15 data files and checked the reference links, formulae,  
4           and calculations provided in these files.

5           (2) Staff reviewed how the Company calculated depreciation expense  
6           using the rates authorized in Order No. 18-451.

7           (3) Staff verified how the Company forecasted depreciation expenses.

8           (4) Staff reviewed how the Company calculated the depreciation expense  
9           and depreciation reserve adjustments.

10          Staff conducted two phone conferences with Company's witness Jenifer  
11          Smith to gain a better understanding of Avista's depreciation filing.

12          **Q. Did you identify any deficiency and make any adjustments in the**  
13          **Company's filing relating to depreciation?**

14          A. No. Based on my careful review, I found the depreciation and reserve filing to  
15          be reasonable and consistent with FERC's accounting requirement. Also,  
16          Avista's depreciation calculations have complied with depreciation rates in  
17          Order No. 18-451. Therefore, Staff made no adjustments to Avista's  
18          depreciation expenses and depreciation reserves based on Oregon PUC  
19          authorized depreciation rates.

**ISSUE 2. DEPRECIATION EFFECT ON REVENUE REQUIREMENT**

**Q. Describe the depreciation effect on the revenue requirement of a utility.**

A. NARUC, in its “Public Utility Depreciation Practices” manual on “Depreciation Expense and Its Effect on the Utility’s Financial Performance – Revenue Requirement” states:

Depreciation has a profound effect on the revenue requirement of a utility, and for many utilities, depreciation expense represents a large percentage of total operating expenses. In addition, deferred income taxes, rate base, and cost of capital are all affected by the depreciation practices of a utility.<sup>6</sup>

**Q. What is the relationship between depreciation and revenue requirement?**

A. Under cost of service regulation, revenue requirement refers to the revenues the utility must earn to recover the costs of providing utility service and the opportunity to earn a reasonable return on its capital investment. To compute the revenue requirement (RR), a basic formula is followed:

$$RR = \text{Operating \& Maintenance Expenses} + \text{Depreciation Expenses} + \text{Rate of Return\%} \times (\text{Rate Base}).$$

In this formula, “Depreciation” (meaning the gross value of the utility’s property less the accumulated depreciation of utility property) is one of the largest line items in the cost of service; therefore, “Depreciation” is important as both an annual expense and as a reduction of rate base.

---

<sup>6</sup> NARUC, Public Utility Depreciation Practices p.195 (1996).



1 **Q. How are depreciation parameters used in determining the utility's revenue**  
2 **requirement?**

3 A. In a general rate case filing, the depreciation expense is calculated by  
4 using the Commission's authorized depreciation parameters, from which  
5 depreciation rates are derived (in this case, those rates set forth in Order  
6 No. 18-451), and in traditional FERC classification of Natural Gas Storage and  
7 Processing Plant, Distribution Plant, and General Plant assets.

8 Accumulated Depreciation is the cost of the investment in gross plant that  
9 is recovered as Depreciation Expense. Accordingly, the depreciation expense  
10 is accumulated and is subtracted from the gross plant to reduce the remaining  
11 investment to be recovered. The remaining balance is the Net Book Plant. The  
12 net book plant represents the portion of gross plant that is not depreciated.

13 **Q. Please explain if the depreciation expense in this testimony is final.**

14 A. No, if any adjustments are made from "Gross Plant" (Plant-In-Service to  
15 be depreciated) and the cost allocation factor between states (which are  
16 being reviewed by other Staff witnesses), the Company's final depreciation  
17 expense and accumulated depreciation must be changed accordingly.

18 **Q. Are there any errors identified on Gross Plant by Staff reviewer, and**  
19 **corrected by the Company as a result of Staff inquiries?**

20 A. Yes. Staff witness John Fox (Staff/300, Fox/10), identified errors on the  
21 Gross Plant. Avista then filed an amendment on Gross Plant. The change of  
22 Gross Plant will affect the calculation results of depreciation expenses and  
23  
24 Gross Plant will affect the calculation results of depreciation expenses and  
25  
26 accumulated depreciation reserve, therefore, the follow-up calculations are

needed and will be provided for the record in subsequent Staff testimony.

**Q. Are there any additional Gross Plant adjustments proposed by Staff?**

A. Yes. On top of Avista's data correction, Staff witness John Fox made some additional adjustments on Gross Plant. The table below shows: (1) Avista's Original data, (2) the result of the Company's data corrections, and (3) the result of John Fox's additional adjustment combined with Avista's data update, (4) My calculation on depreciation expense and accumulated depreciation reserve based on the change of Gross Plant.

(000's) 12.31.2020	Gross Plant	Accum. Depr.	Depr. Exp.
AVA Filed	494,510	(142,973)	15,355
AVA updated	492,892	(140,181)	
<b>Ming Calc</b>			<b>15,055</b>
Staff John Fox proposed	485,737		
<b>Staff Ming Peng Calc.</b>		<b>(138,146)</b>	<b>14,837</b>
<b>Staff Ming Peng Adj.</b>		<b>(4,827)</b>	<b>(518)</b>

**Q. What are Staff's proposed dollar amount for Depreciation and Amortization Expense and Depreciation and Amortization Reserve after Avista's Gross Plant data correction and John Fox's adjustment?**

A. Assuming there is no change in the cost allocation factor as Avista filed, my estimated depreciation and amortization expenses at an aggregate-level, would be reduced by \$518,000, meaning that the dollar amount would decrease to \$14,837,000 from its original value of \$15,355,000. Likewise, the accumulated depreciation reserve would be reduced by \$4.8 million, and the

1 dollar amount would decrease to \$138,146,000 from \$142,973,000. These  
2 values would apply if the final agreement on plant-in-service can be reached.  
3  
4 Importantly, the final numbers for the depreciation expense and accumulated  
5 depreciation would be changed accordingly should additional adjustments or  
6 settlements be reached between the parties.  
7  
8  
9

10  
11 **Q. Does this conclude your testimony?**

12 A. Yes.

CASE: UG 366  
WITNESS: MING PENG

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 601**

**Witness Qualifications Statement**

**July 16, 2019**

### **WITNESS QUALIFICATIONS STATEMENT**

NAME: Ming Peng (Ms.)

EMPLOYER: Public Utility Commission of Oregon

TITLE: Senior Economist  
Energy Rates, Finance and Audit Division

ADDRESS: 201 High Street SE. Suite 100  
Salem, OR. 97301

**EDUCATION & TRAINING:**

M.S. Applied Economics  
University of Idaho, Moscow

B.S. Statistics  
People's University of China, Beijing

C.R.R.A. Certified Rate of Return Analyst  
Society of Utility and Regulatory Financial Analysts

Depreciation studies – the Society of  
Depreciation Professionals

NARUC Annual Regulatory Studies Program  
Michigan State University, East Lansing

350+ credit hours on 30+ topics trainings in public utility industry

EXPERIENCE: 1/11/1999 – Present, Public Utility Commission of Oregon

I have been employed by the Public Utility Commission of Oregon (Commission) for 19 years since January 1999. My roles include:

Expert Witness, Case Manager, Economist, Policy Analyst,  
Econometrician, and Principal Analyst

I have testified in various formal state hearings and performed numerous analyses including economic, financial, statistical, mathematical, marketing, and policy analyses in public utility industry.

Principal Analyst & Case Manager, Settlement Lead / Negotiator for Depreciation and Ratemaking:

I have served as a Principal Analyst and Case Manager for the determination of Energy Property Depreciation Rates (Oregon Revised Statute 757.140) for past 10 years. This had a strong focus on Depreciation Rate Determination (fixed

cost allocation, and capital recovery), I was also a Principal Analyst and Case Manager for the determination of Energy Property Depreciation Rates (Oregon Revised Statute 757.140) in this time period.

In this position, I investigate, analyze and calculate “Energy Asset Retirement Cost & Impact” and “Power Plant Decommissioning Cost & Impact” on Customer Rates. I review, calculate, analyze fixed asset depreciation and propose depreciation parameters for each of FERC accounts on Generation, Transmission, Distribution, General, and Coal Mining Plants. The energy sources I have worked on are Steam/Coal, Hydraulic, Natural Gas, Wind, Solar and Geothermal.

My analyses of “Power-Plant-Shutdown” activities include the following cases:

1. PGE closes Boardman Coal-fired plant (UM 1679 & UE 215),
2. PacifiCorp closes Carbon Coal Plant in Utah (UE 246)
3. Multi-state PacifiCorp Klamath Hydro Dam Removal Cost recovery for (1) J. C. Boyle Dam, (2) Copco 1 Dam, (3) Copco 2 Dam, and (4) Iron Gate Dam removal under the ORS 757.734 – Recovery of investment in Klamath River dams in OPUC UE 219.
4. Idaho Power Valmy Coal-fired power plant Shutdown (UE 316)
5. PGE Colstrip Coal-fired power plant Shutdown (UM 1809)

I conduct case investigation and analysis on Utility’s filings, make rate adjustments, lead settlement negotiation, prepare testimony, and appear on behalf of the Commission. The energy companies I work with are: (1) PacifiCorp (serves 6 states), (2) PGE, (3) Northwest Natural Gas (NWN), (4) Idaho Power, (5) Avista Corp (Washington), and (6) Cascade Gas (CNG, Montana).

Lead Analyst and Case Manager on Financial Dockets:

Prior to my present position, I was a lead analyst and case manager for cost of capital for nine years. I reviewed market risks, derivatives and hedging, debt issuance and stock flotation. My analysis directly informed utility and energy policy.

I advised the Commission on over 60 financial dockets. In most cases the Commission incorporated my recommendations into final orders.

I was certified by the “Society of Utility and Regulatory Financial Analysts”, as a “Certified Rate of Return Analyst” in 2002.

Public Utility & Policy Analyst:

Rulemaking: I have formulated energy regulation rules for utility performance incentives and cost-of-service regulation.

Energy Utility Merger & Acquisition: I have testified in formal state hearings involving utility mergers & acquisitions. I conducted Acquisition Premiums & Credit Risk Analysis and testified on behalf of the Commission in MidAmerican Energy Company's application to purchase PacifiCorp. I also reviewed Scottish Power's earlier purchase of PacifiCorp, and PGE's emergence from Enron, after the Enron bankruptcy.

Integrated Resource Planning (IRP, Least Cost Planning): I provided comments on "Boardman to Hemingway Transmission Line Project (B2H, a 500-kV power line from NE Oregon to SW Idaho)" to the Commission for the decision-making that including cost and benefit list, pros and cons list, alternatives, and the legal risks.

Clean Energy – Dollar Impact on Customer Rates: I have analyzed and calculated the rate impact and comparative advantage of clean energy.

General Ratemaking: I have forecasted electric generation fuel prices, determined costs and benefits of property sales, and forecasted loads. My weather normalizations have been used in both rate cases and in integrated resource planning.

Survey Sampling Design: Results of my statistical sampling and procurement design are incorporated into my revenue requirement testimony in Commission Docket No. UM 1288.

Auditing: I audited energy utility cost of capital and finance component in operation audits. My "Interest Rate and Late Payment Charge" Survey and Analysis are published annually for the State of Oregon (UM 779).

Survey for Market Competition & Economic Policy: I conducted and wrote the report on Telecommunications "Market Competition and Economic Policy Survey Analysis" for House Bill 2577. This report has been published on the OPUC web annually for 15 years.

Mentor in the ICER - International Confederation of Energy Regulators

I was selected to act as a mentor in the ICER (International Confederation of Energy Regulators) Women in Energy (ICER WIE) pilot mentoring program. My "Mentoring Topics" focus on Incentive Regulation; Rate and Economic Impacts of "Cost-of-Service" regulation in the U.S. and "Price-Cap Performance Based Regulation" in Europe; Cost of Capital, Energy Demand and Price Forecasting Modeling; Least Cost Planning; and Regulatory Policy, and Renewable Energy issues within regulated rate structures.

CASE: UG 366  
WITNESS: MING PENG

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 602**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**



Exhibit 602 is provided  
In electronic format

**Avista UG 366**  
**Test Year Ending December 31, 2020**  
**000's of Dollars**

I propose no adjustments on "Depreciation Rates" after the prudent review

1. The current depreciation rates for the Company were authorized by OPUC Order 18-451 (Docket UM 1933) on December 4, 2018 and effective on January 1, 2019 for Oregon Direct Plants and April 1, 2019 for the Common Plants.
2. AVA used Oregon depreciation parameters and depreciation rates, settled in UM 1933 under the OPUC order 18-451. the rates from Order 18-451 should be used in the calculations of depreciation and accumulated depreciation
3. I verified AVA's Calculation of "weighted average depreciation rate" by using the rates in the Order to forecast 2019 and 2020 depreciation expenses
4. I verified that AVA's adjustment on depreciation expense and accumulated depreciation expenses were calculated based on the rates in OPUC order.
5. Noting that Oregon Depreciation Expense is derived by (Depreciation rate) x (plant in service) x (allocation factor), therefore,
6. the final Depreciation Expense and Accumulated Depreciation Reserve will also depend on the final adjustment of "Plant in Service" and "Oregon Allocation Factors".
















FERC acct description/ FERC Acct No.	Company Filing		Staff		Adjustment		References
	Total Company	OR-Allocated	Total Company	OR-Allocated	Total Company	OR-Allocated	
OPERATING EXPENSES							
Depreciation & Amortization		\$ 15,355		\$ 14,837	\$ -	\$ (518)	2 Filed - 2019 OR Ga
							EXh 502-2020 TP Re
RATE BASE							
Accumulated Depr. & Amort.		\$ 142,973		\$ 138,146	\$ -	\$ (4,827)	2 Filed - 2019 OR Ga
Depreciation Rates							OPUC Order 18-451,
ORDER 18-451, UM 1933							2) CAP18.5-EOP Dep CAP Summary 18.1-4

Staff Initiator:  
**MING PENG**

(000's) 12.31.2020  
 AVA Filed

MING

data & filed reviewed

-  00) wk Filed - 2019 OR Gas Rev Req Model 5-14-2019
-  1) wk CAP18 OR 2.06, 2.07, 2.08. 18.1-4, 19, 20. DEPR & RESERVE
-  2) CAP18.5-EOP Depreciation Adj - RATE Compare
-  3) CAP19-TTP 2019 Forecasted
-  4) CAP19.4-Retirements
-  5) CAP20-TTP 2020 Forecasted New Growth AMA
-  12A-2017.12\_Avista Gas South Pull. OR-DEPX. Depreciation
-  12A-2018.12\_Avista Gas South Pull. OR-DEPX. Depreciation
-  12E-2017.12\_Avista Gas South Pull. OR-DEPX. Depreciation
-  12E-2018.12\_Avista Gas South Pull. OR-DEPX. Depreciation
-  Order 18-451 Depreciation Rates TABLE 1. Exhibit 101, Attachment A - 7.26.2018
-  Order 18-451. page 25 of 33
-  Order 18-451. UM 1933 Depreciation Rates.pd
-  Settled Depreciation Parameters Exhibit 101, Attachment A - 7.18.2018
-  UG-\_\_\_Exhibit 500 Smith (Avista)(Mar19) - ERRATA

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 700**

**Opening Testimony**

**July 16, 2019**

1     **Q. Please state your name, occupation, and business address.**

2     A. My name is Sabrinna Soldavini. I am a Senior Regulatory Analyst employed in  
3         the Energy Finance and Audit Division of the Public Utility Commission of  
4         Oregon (OPUC). My business address is 201 High Street SE., Suite 100,  
5         Salem, Oregon 97301.

6     **Q. Please describe your educational background and work experience.**

7     A. My witness qualification statement is found in Exhibit Staff/701.

8     **Q. What is the purpose of your testimony?**

9     A. The purpose of my testimony is to describe Staff's analysis and proposed  
10        adjustments related to the issue of Cost Allocation, including Hydro One  
11        merger costs.

12    **Q. Did you prepare an exhibit for this docket?**

13    A. Yes. I prepared the following exhibits:

- 14           • Exhibit Staff/702, NARUC Guidelines for Cost Allocations and  
15            Affiliate Transactions
- 16           • Exhibit Staff/703, Avista Cost Allocation Manual for 2018
- 17           • Exhibit Staff/704, Avista Response to Staff Data Requests
- 18           • Exhibit Staff/705, Avista Response to Staff Confidential Data  
19            Requests

**ISSUE 1, COST ALLOCATION****Q. Please provide an overview of this issue.**

A. Staff's analysis of this issue is broken into three main components:

1. Review of Avista's affiliate interest and cost allocation methodologies;
2. Correction of Company's Allocation Factor Adjustment; and
3. Staff Review of Hydro One merger costs.

**Affiliate Interest & Cost Allocation Methodology Review****Q. Please explain the Commission's historical treatment of cost allocation among affiliates.**

A. The Commission's historical treatment of cost allocation among affiliates is pursuant to OAR-027-0048 (Allocation of Costs by an Energy Utility), which addresses the allocation of costs between an energy utility and its affiliates, outlining how transactions should be recorded. OAR 860-027-0048 also states that an energy utility must keep a current Cost Allocation Manual (Allocation Manual), with detailed methodology on how costs are allocated between affiliates, on file with the Commission and states that the Allocation Manual shall be "filed yearly as an appendix to the Affiliated Interest Report required under OAR 860-027-0100."<sup>1</sup>

Staff analyzes the Allocation Manual for reasonableness in how costs are allocated between Avista and its affiliates. Staff also compares methodologies used by the Company for compatibility with the National

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<sup>1</sup> OAR 860-027-0048(6)

1 Association of Regulatory Commissioners' (NARUC) Guidelines for Cost  
2 Allocations and Affiliate Transactions.<sup>2</sup>

3 **Q. How, generally, does Avista allocate cost among its affiliates?**

4 A. Per Avista's Allocation Manual, and responses to Staff data requests, all efforts  
5 are made to directly assign the transactions between the Company and its  
6 affiliates. The Company's Allocation manual states "All corporate support  
7 provided, and costs incurred, are billed to affiliates at cost. No additional  
8 margin or profit is included and no assets are allocated. Suspense and capture  
9 of Avista Corporation employee costs, which are then billed back to the  
10 affiliates at costs, serve to reduce the expenses that must be borne by the  
11 utility."<sup>3</sup> Further, in response to Staff data requests the Company states "the  
12 Company directly assigns costs to subsidiaries or to non-utility FERC accounts  
13 and does not allocate these costs. These costs are recorded by either an  
14 accounts payable transaction or by a general journal."<sup>4</sup>

15 **Q. Has Staff reviewed the Company's records to verify this claim?**

16 A. Yes, Staff sent and reviewed data requests detailing the Company's  
17 transactions between it and its affiliates. Staff reviewed these files to ensure  
18 that costs were in fact charged to non-utility accounts and that a portion of  
19 these costs were not allocated to Oregon customers.

---

<sup>2</sup> Exhibit Staff/702, NARUC Guidelines for Cost Allocations and Affiliate Transactions.

<sup>3</sup> Exhibit Staff/703, Soldavini/2, Avista Cost Allocation Manual for 2018.

<sup>4</sup> Exhibit Staff/704, Soldavini/8, Avista Response to Staff Data Request 121.

1 **Q. Please describe the Commission's historical treatment of cost**  
2 **allocation among state jurisdictions.**

3 A. Staff also reviews how the Company allocates costs amongst its state  
4 jurisdictions: Oregon, Washington, and Idaho. Staff reviews applicable  
5 formulas and models to verify that Oregon is being allocated costs based on  
6 the actual burden caused by the Oregon jurisdiction, to ensure Oregon  
7 ratepayers are not paying more than their fair share of costs.

8 **Q. Please describe how Avista allocates costs to Oregon customers.**

9 A. As it does with affiliates, the Company states that it allocates all costs directly  
10 when possible. When costs are allocated, the Company overwhelmingly  
11 allocates to Oregon via two different "four factor" allocation factors. The first  
12 four factor allocator, labeled CD.AA in the Company's records, is used to  
13 allocate costs that are common among Avista's electric and gas operations  
14 such as shared customer service and property insurance expenses. The  
15 second four factor allocator, labeled GD.AA, is used to allocate shared costs  
16 between jurisdictions that are specific to gas operations such as miscellaneous  
17 other gas revenues, and gas mains and services expenses.

18 **Q. What are the four factor allocation values used in the Base and Test**  
19 **Years?**

20 A. The table below shows the OR Gas Four Factor allocation factors for both the  
21 Base and Test Year.<sup>5</sup>

---

<sup>5</sup> Exhibit Staff/704, Soldavini/9 & 27, Avista Response to Staff Data Requests 193 and 223.



Figure 1 Oregon Gas, Four Factor Allocation Values

Year	OR Gas CD.AA	OR Gas GD.AA
Base Year (2018)	9.316%	31.438%
Test Year (2020)	8.909%	30.224%

**Q. Please describe how Avista calculates these allocation factors.**

A. Avista's four factor allocators are calculated based on shares of the following components:

1. Direct Non-Labor (in Accounts 500-894, 901-935)
2. Direct Labor (in Accounts 500-894, 901-935)
3. Year End Customers
4. Net Direct Plant

The amount assigned to each of the above four components is then used to calculate the Common to All (CD.AA), and Common to Gas (GD.AA) allocation factors that are used to allocate costs among the state jurisdictions. Each of the four components carries an equal, 25 percent weighting in calculating the final value. An example of the Company's calculation for the 2020 Test Year, GD.AA, Four Factor Allocation for All Gas can be seen in Figure 1 below.<sup>6</sup> As shown, the Company calculates a 30.224 percent GD.AA allocation factor for the Test Year. The same method is used to calculate the CD.AA allocation factor.

<sup>6</sup> Exhibit Staff/704, Soldavini/12, Avista Response to Staff DR 193.

1

Figure 2 Calculation Of Four Factor Allocation, All Gas

	Total	Electric	Gas North	Oregon	Notes
Direct Non-Labor					
O&M (Accts 500-894)	\$11,797,922		\$7,602,714	\$4,195,208	(1, 2)
A&G - GD (Accts 901-935)	12,671,112		9,329,820	3,341,292	(2)
A&G - CD (Accts 901-935)	2,029,442		2,029,442	-	(2)
Total	\$26,498,476	\$0	\$18,961,976	\$7,536,500	
Percentage	100.000%	0.000%	71.559%	28.441%	
Direct Labor					
O&M (Accts 500-894)	\$12,728,322		\$8,885,828	\$3,842,494	
A&G - GD (Accts 901-935)	1,420,797		176,159	1,244,638	
A&G - CD (Accts 901-935)	3,470,573		3,470,573	-	
Total	\$17,619,692	\$0	\$12,532,560	\$5,087,132	
Percentage	100.000%	0.000%	71.128%	28.872%	
Year End Customers at 12/31/18					
Total	354,955		251,894	103,061	
Percentage	100.000%	0.000%	70.965%	29.035%	
Net Direct Plant (Ending Balance at 12/31/18)					
Amount	\$855,304,042		\$559,809,249	\$295,494,793	
Percentage	100.000%	0.000%	65.451%	34.549%	
Four Factor					
Total	400.000%	0.000%	279.103%	120.897%	
Average	100.000%	0.000%	69.776%	30.224%	
(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811					
(2) Excludes Labor					

2

3

**Q. Please summarize Staff's analysis of the Company's cost allocation methodology.**

4

5

A. The Company included with its filing responses to Standard Data Requests,

6

outlining how costs were allocated among state jurisdictions and between

7

affiliates. Staff also sent follow up data requests to the Company related to cost

8

allocation factors and methodology. Staff has reviewed the Company's

9

allocation factors, including the derivation of said factors and responses to data

1 requests, and finds the formulas to be reasonable and consistent, and based  
2 on cost drivers as outlined in NARUC cost allocation manual.<sup>7</sup> Staff supports  
3 the decision to directly assign costs whenever possible, as direct assignment  
4 ensures that the entity responsible for creating the cost (the cost causer/driver)  
5 is bearing the burden of said cost.

6 The Company is not proposing updates to its cost allocation  
7 methodology in this filing. Staff continues to find that the Company's four factor  
8 allocation methodology comports with principles of cost causation, and that the  
9 factors used, share of net plant, customers, and direct labor/non-labor appear  
10 to be a reasonable basis for estimating cost causation caused by each  
11 jurisdiction.

12 **Q. Does Staff have any concerns regarding how Avista allocated costs to**  
13 **Oregon?**

14 A. Yes. In Staff's review of Standard Data Request 92, Staff discovered that in the  
15 2020 Test Year Oregon is being allocated, on average, 6.19 percent of  
16 Exempt, Non-Exempt, and Union employees' wages. However, the Company  
17 is allocating 9.75 percent of Officers' wages to Oregon in the Test Year.<sup>8</sup> Staff  
18 sees no reason why Oregon's share of Officers' wages should be over three  
19 percent higher, on average, than the share it is allocated of other employees'  
20 wages. As such, Staff is proposing to allocate Officers' wages at the average of  
21 Exempt, Nonexempt, and Union workers Oregon allocation of 6.19 percent.

---

<sup>7</sup> Exhibit Staff/702, NARUC Cost Allocation Manual.

<sup>8</sup> Exhibit Staff/704, Avista Response to Staff Data Request No. 92.

1 When this adjustment is made, it leads to an approximately \$(135,000)  
2 decrease in Oregon allocated wages in the 2020 Test Year from \$369,548 to  
3 \$234,500.

4 **Q. Is Staff proposing any other adjustments to Avista's overall cost**  
5 **allocation methodology?**

6 A. No, Staff has no other recommended adjustments to Avista's cost allocation  
7 methodology at this time, but reserves the right to respond to other parties'  
8 arguments on this issue and provide a recommendation based on their filed  
9 testimony.

10 **Updated Allocation Factor Adjustment**

11 **Q. Does Staff propose an adjustment related to the Oregon's allocation of**  
12 **costs in the Test Year?**

13 A. Yes. Although Staff does not object to the Company's allocation methodology,  
14 Staff does have some concerns about how it was implemented for this rate  
15 case. Included in the Smith workpapers, filed with the Company's Opening  
16 Testimony, is an adjustment for updated allocation factors.<sup>9</sup> This adjustment  
17 restates the actual base year, 2018, Oregon Results of Operations (ROO)  
18 values to factor in updated Test Year allocation factors.<sup>10</sup> Essentially, this  
19 adjustment calculates the necessary adjustment to Oregon ROO between the  
20 Base and Test year to account for the difference in allocation factors between  
21 the two.

---

<sup>9</sup> See Avista Smith Workpapers, 1.01 G-AF.

<sup>10</sup> As discussed in the previous section, the Base and Test Years use different allocation values, as the allocation factors are updated yearly. See Soldavini/5.

1           However, in the Company's initial filing, Staff noted that this adjustment  
2           used the wrong 2018 actual totals (Base Year Balance), which means the  
3           adjustment was applied to incorrect values, and thus produced an incorrect  
4           Oregon ROO for the Test Year, ultimately leading the Company to propose an  
5           understated allocation factor adjustment. The Company's initial proposal was  
6           the inclusion of a \$(915,000) adjustment to Oregon's Test Year ROO, before  
7           federal income taxes (FIT), based on the difference between Base and Test  
8           Year allocation factors.

9           Staff asked for and received a revised version of the workpaper from the  
10          Company, which properly accounts for the change in allocation factors  
11          between the Base and Test Year, and includes the correct 2018 actual values  
12          for the Base Year, and thus calculates the adjustment correctly.<sup>11</sup> Staff  
13          reviewed the Company's revised filing to confirm the correct Base Year values  
14          were used in the calculation, and agrees with the Company's updated  
15          workpaper. Therefore, Staff proposes to correct the allocation factor  
16          adjustment to \$(805,000). This correction results in an approximately \$110,000  
17          adjustment before FIT.

18          Hydro One

19          **Q. Has Staff reviewed the Company's filing for expenses related to the**  
20          **attempted merger between Avista and Hydro One?**

21          A. Yes. Staff has undertaken a significant review of the Company's filing,  
22          including sending 22 data requests regarding the Company's attempted merger

---

<sup>11</sup> Exhibit Staff/704, Soldavini/27, Avista Response to Staff Data Request No. 223

1 with Hydro One. Staff's intent in its analysis was to ensure that no expenses  
2 related to the Hydro One merger are being included in rates, as Oregon  
3 ratepayers should bear none of the costs associated with a merger attempt  
4 regardless of whether it fails or is successful.

5 **Q. What was the total cost to the Company of the attempted merger?**

6 A. The total cost to Avista for the attempted Hydro One merger was  
7 \$37,999,741.<sup>12</sup>

8 **Q. How has Avista recorded the costs of the attempted Hydro One**  
9 **merger?**

10 A. The Company states that it has complied with the Commission's guidelines to  
11 exclude all expenses related to the Hydro One merger, and that all expenses  
12 related to the merger were charged to a non-utility account and are to be borne  
13 by the Company's shareholders. The Company maintains that no costs related  
14 to the merger have been allocated to any of their jurisdictions. The Company  
15 created a separate project where all expenses (including employee time)  
16 related to the Hydro One merger were to be tracked and allocated to non-utility  
17 accounts. The Company also states that it has conducted a thorough review of  
18 their filing, and that all expenses related to Hydro One have been removed,  
19 including any that may have erroneously made their way into utility accounts.<sup>13</sup>

---

<sup>12</sup> Staff/704, Soldavini/37, Avista Response to Staff DR 246.

<sup>13</sup> Avista/500, Smith/10, Lines 18-23.

1 **Q. Has Staff reviewed Avista's expense accounts to ensure that Oregon**  
2 **has not been allocated a portion of the merger costs?**

3 A. Yes, as stated above, Staff sent several data requests asking the Company to  
4 verify all expenses related to the Hydro One merger were recorded in  
5 non-utility accounts and no costs were allocated to ratepayers. Staff reviewed  
6 the Company's responses, including a review of the Company's responses to  
7 Hydro One related data requests and expense account documentation as  
8 included in the Company's Opening Testimony.

9 **Q. Does Staff have any concerns that there may still be costs associated**  
10 **with the merger allocated to Oregon?**

11 A. Yes, while the Company built their test year from the 2018 Base Year, which  
12 appears not to have any merger costs charged to regulated operations, Staff  
13 does believe there is an issue with the adjustments to wages to arrive at the  
14 total costs allocated to Oregon in the Test Year.

15 **Q. Are there specific adjustments that give rise to Staff's concerns?**

16 A. Yes. Specifically, Avista's adjustments 2.03 (Test Year Non-Exec Labor  
17 Adjustment) and 2.04 (Test Year Executive Labor Adjustment)<sup>14</sup>, which re-  
18 allocate a portion of salaries for employees who charged time to the Hydro One  
19 project during the Base Year. In the Company's Opening Testimony, and  
20 subsequently in a follow up data request, the Company states that they have  
21 made an adjustment to the Test Year to re-allocate a portion of salaries from  
22 non-utility to utility accounts as employees will no longer be working on merger

---

<sup>14</sup> Avista/501, Smith/7.

1 related activities during the Test Year.<sup>15, 16</sup> Essentially, the Company's  
2 argument is that, because Avista removed a portion of wage expenses from  
3 the Base Year to account for work on the merger, these costs should be added  
4 back to the Test Year, as they will no longer be working on merger related  
5 activities.

6 **Q. How much does Avista propose to restate wages?**

7 A. Avista is proposing to re-allocate approximately \$102,923 to Oregon in the Test  
8 Year for the Hydro One re-class adjustments. This total comes from the sum of  
9 the two adjustments, an approximately \$60,000 adjustment for executive labor,  
10 and an approximately \$42,000 adjustment for non-executive labor.

11 **Q. Why does this adjustment concern Staff?**

12 A. Staff disagrees with this re-allocation for two reasons:

13 1. It appears as though the utility operated successfully during the  
14 attempted merger without the portion of Avista employee's time that  
15 was spent on the merger, and as such, Staff sees no reason why these  
16 costs should be re-allocated to the Test Year. Certainly, in a  
17 competitive market, once a Company has proven that it can operate  
18 more efficiently, it would not make sense to go back to operating less  
19 efficiently (adding back labor expenses it has proven it can succeed  
20 without). In the same vein, Staff does not see why Avista would need  
21 to reallocate labor that it has proven it can operate without.

---

<sup>15</sup> Avista/500, Smith/18, Line 4 through Smith/19, Line 17.

<sup>16</sup> Exhibit/704, Soldavini/36, Avista Response to Staff DR No. 244, part C.



1           2. Avista states that in the Base Year, certain employee time was  
2           allocated for Hydro One activities (to non-utility accounts) and now that  
3           the merger has been terminated, the Company wants to keep that  
4           employee time but reallocate it to utility operations. However, the  
5           Company has not provided sufficient evidence that those Avista  
6           employees are in fact no longer dedicating time to merger and  
7           acquisition (M&A) activities. As discussed below, the Company would  
8           not confirm that it has ceased merger activities.

9           Therefore, Staff is proposing to exclude these costs from the Test Year,  
10          leading to an adjustment of \$(102,923).

11       **Q. Are there other costs or allocations related to the Hydro One merger**  
12       **that were recorded to non-utility accounts that are now being**  
13       **reabsorbed in the 2020 test year?**

14       A. Yes. Staff also believes the Company has over allocated overhead costs to  
15       Oregon. If the amount of employees time has been over-allocated, as indicated  
16       by the Company's proposal to re-allocate labor in the Test Year, so too have  
17       Oregon's share of overhead costs, which are a direct reflection of employee  
18       related costs. For example, Avista allocates overhead costs like common  
19       building office space, office machines, supplies, furniture, the Company  
20       airplane, etc. to Oregon. Employees who worked on the Hydro One merger  
21       utilized all of these assets during their time spent working on the project;  
22       however, from Staff's review, it appears that no overhead costs were charged

1 to non-utility accounts during the Hydro One merger.<sup>17</sup> This means that a  
2 portion of overhead costs were over allocated to Oregon, and then again in the  
3 Test Year. This issue is of even greater concern if Avista is still involved in any  
4 type of M&A activities.

5 **Q. Why does Staff believe the Company may still be involved in M&A**  
6 **activities?**

7 A. While Staff cannot be certain the Company is participating in such activities, in  
8 a data response to Staff's inquiry as to whether or not Avista is currently  
9 involved in M&A activities, the Company stated that its policy was to neither  
10 confirm nor deny involvement in such activities.<sup>18</sup> It is reasonable that once a  
11 company has signaled to the marketplace its willingness to merge with another  
12 Company it will continue to explore its options beyond one failed merger  
13 attempt. Additionally, as the Company has not denied that it may be involved in  
14 merger related endeavors, Staff finds it is likely that there are additional costs  
15 unfairly allocated to Oregon.

16 **Q. Does Staff make an adjustment based on the presumption that the**  
17 **Company has over allocated overhead costs and may still be**  
18 **performing merger related activities?**

19 A. Yes. Staff is proposing a \$(50,903) adjustment to account for the fact that while  
20 the Company appears to have recorded employee time and expenses related  
21 to the Hydro One merger in a way that is consistent with Commission

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<sup>17</sup> Exhibit Staff/704, Soldavini/19, Avista response to Staff DR No. 216, Attachment D, "Staff\_DR\_216 Attachment D.xlsx".

<sup>18</sup> Exhibit Staff/705, Soldavini/37, Avista Response to Staff Data Request 246.

1 expectations, there have been no adjustments for overhead expenses. When  
2 employees devote time to activities that may not benefit Oregon ratepayers,  
3 such as mergers and acquisitions, it is unfair to continue to allocate overhead  
4 expenses to Oregon on the assumption that employees are working on matters  
5 related to or benefiting Oregon gas customers. As a result, Staff believes that  
6 the total expenses allocated to Oregon have been overstated.

7 **Q. How did Staff arrive at its proposed overhead adjustment?**

8 A. Staff has taken a conservative approach in calculating its overhead adjustment.  
9 In Staff's review of Avista's response to Standard Data Request 92, Staff found  
10 that the amount re-allocated to Oregon in the from the Hydro One merger on a  
11 total compensation basis was .287 percent higher in the Test Year than the  
12 amount reallocated on a total Company basis.<sup>19</sup>

13 Staff is proposing to use this over allocation of .287 percent to adjust  
14 Oregon's share of overhead expenses by the same amount. Included in  
15 Avista's response to Standard Data Request 57, the Company has provided  
16 transaction detail for all overhead costs incurred in the 2018 Base Year. The  
17 total amount of overhead costs included in the Base Year total approximately  
18 \$5,792,000. Staff's proposal to reduce Oregon's share of overhead costs by  
19 .287 percent lowers Oregon's share of overhead costs to approximately  
20 \$5,741,963, resulting in an adjustment of approximately \$(51,000).

21 **Q. Does Staff have any other proposed adjustments related to the**  
22 **attempted Hydro One merger?**

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<sup>19</sup> Exhibit Staff/704, Soldavini/1, Avista Response to Staff Data Request 92.

1 A. No, Staff has no other recommended adjustments to Avista's cost allocation  
2 methodology at this time, but reserves the right to respond to other parties'  
3 arguments on this issue and provide a recommendation based on their filed  
4 testimony.

5 **Q. Does this conclude your testimony?**

6 A. Yes.

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**PUBLIC UTILITY COMMISSION  
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**STAFF EXHIBIT 701**

**Witness Qualifications Statement**

**July 16, 2019**

WITNESS QUALIFICATION STATEMENT

NAME: Sabrinna Soldavini

EMPLOYER: Public Utility Commission of Oregon

TITLE: Senior Regulatory Analyst  
Energy Rates, Finance and Audit Division

ADDRESS: 201 High St. SE Ste. 100  
Salem, OR 97301-3612

EDUCATION: Masters of Science, Agricultural Economics  
Purdue University, West Lafayette, Indiana

Bachelor of Science, Economics  
University of Oregon, Eugene, Oregon

EXPERIENCE: I have been employed by the Oregon Public Utility Commission (Commission) since August 2018 in the Energy, Rates and Finance Division. My responsibilities include providing research, analysis, and recommendations on a range of regulatory issues for filings made by utilities.

Prior to working for the Commission I was a consulting analyst for MGT Consulting, primarily to help large public school districts prepare for bond proposals through budget analysis and statistical modelling/projections of student and demographic data. Prior to this work, I was a Research Assistant at Purdue University where I conducted research on the economic feasibility of biofuel feedstocks. Additionally, I have experience working in Data Analysis, and Program Coordination within the technology sector.

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**PUBLIC UTILITY COMMISSION  
OF  
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**STAFF EXHIBIT 702**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**

## **Guidelines for Cost Allocations and Affiliate Transactions:**

The following Guidelines for Cost Allocations and Affiliate Transactions (Guidelines) are intended to provide guidance to jurisdictional regulatory authorities and regulated utilities and their affiliates in the development of procedures and recording of transactions for services and products between a regulated entity and affiliates. The prevailing premise of these Guidelines is that allocation methods should not result in subsidization of non-regulated services or products by regulated entities unless authorized by the jurisdictional regulatory authority. These Guidelines are not intended to be rules or regulations prescribing how cost allocations and affiliate transactions are to be handled. They are intended to provide a framework for regulated entities and regulatory authorities in the development of their own policies and procedures for cost allocations and affiliated transactions. Variation in regulatory environment may justify different cost allocation methods than those embodied in the Guidelines.

The Guidelines acknowledge and reference the use of several different practices and methods. It is intended that there be latitude in the application of these guidelines, subject to regulatory oversight. The implementation and compliance with these cost allocations and affiliate transaction guidelines, by regulated utilities under the authority of jurisdictional regulatory commissions, is subject to Federal and state law. Each state or Federal regulatory commission may have unique situations and circumstances that govern affiliate transactions, cost allocations, and/or service or product pricing standards. For example, The Public Utility Holding Company Act of 1935 requires registered holding company systems to price "at cost" the sale of goods and services and the undertaking of construction contracts between affiliate companies.

The Guidelines were developed by the NARUC Staff Subcommittee on Accounts in compliance with the Resolution passed on March 3, 1998 entitled "Resolution Regarding Cost Allocation for the Energy Industry" which directed the Staff Subcommittee on Accounts together with the Staff Subcommittees on Strategic Issues and Gas to prepare for NARUC's consideration, "Guidelines for Energy Cost Allocations." In addition, input was requested from other industry parties. Various levels of input were obtained in the development of the Guidelines from the Edison Electric Institute, American Gas Association, Securities and Exchange Commission, the Federal Energy Regulatory Commission, Rural Utilities Service and the National Rural Electric Cooperatives Association as well as staff of various state public utility commissions.

In some instances, non-structural safeguards as contained in these guidelines may not be sufficient to prevent market power problems in strategic markets such as the generation market. Problems arise when a firm has the ability to raise prices above market for a sustained period and/or impede output of a product or service. Such concerns have led some states to develop codes of conduct to govern relationships between the regulated utility and its non-regulated affiliates. Consideration should be given to any "unique" advantages an incumbent utility would have over competitors in an emerging market such as the retail energy market. A code of conduct should be used in conjunction with guidelines on cost allocations and affiliate transactions.

### **A. DEFINITIONS**

1. Affiliates - companies that are related to each other due to common ownership or control.
2. Attestation Engagement - one in which a certified public accountant who is in the practice of public accounting is contracted to issue a written communication that expresses a conclusion about the reliability of a written assertion that is the responsibility of another party.



3. Cost Allocation Manual (CAM) - an indexed compilation and documentation of a company's cost allocation policies and related procedures.
4. Cost Allocations - the methods or ratios used to apportion costs. A cost allocator can be based on the origin of costs, as in the case of cost drivers; cost-causative linkage of an indirect nature; or one or more overall factors (also known as general allocators).
5. Common Costs - costs associated with services or products that are of joint benefit between regulated and non-regulated business units.
6. Cost Driver - a measurable event or quantity which influences the level of costs incurred and which can be directly traced to the origin of the costs themselves.
7. Direct Costs - costs which can be specifically identified with a particular service or product.
8. Fully Allocated costs - the sum of the direct costs plus an appropriate share of indirect costs.
9. Incremental pricing - pricing services or products on a basis of only the additional costs added by their operations while one or more pre-existing services or products support the fixed costs.
10. Indirect Costs - costs that cannot be identified with a particular service or product. This includes but not limited to overhead costs, administrative and general, and taxes.
11. Non-regulated - that which is not subject to regulation by regulatory authorities.
12. Prevailing Market Pricing - a generally accepted market value that can be substantiated by clearly comparable transactions, auction or appraisal.
13. Regulated - that which is subject to regulation by regulatory authorities.
14. Subsidization - the recovery of costs from one class of customers or business unit that are attributable to another.

## B. COST ALLOCATION PRINCIPLES

The following allocation principles should be used whenever products or services are provided between a regulated utility and its non-regulated affiliate or division.

1. To the maximum extent practicable, in consideration of administrative costs, costs should be collected and classified on a direct basis for each asset, service or product provided.
2. The general method for charging indirect costs should be on a fully allocated cost basis. Under appropriate circumstances, regulatory authorities may consider incremental cost, prevailing market pricing or other methods for allocating costs and pricing transactions among affiliates.
3. To the extent possible, all direct and allocated costs between regulated and non-regulated services and products should be traceable on the books of the applicable regulated utility to the applicable Uniform System of Accounts. Documentation should be made available to the appropriate regulatory authority upon request regarding transactions between the regulated utility and its affiliates.
4. The allocation methods should apply to the regulated entity's affiliates in order to prevent

subsidization from, and ensure equitable cost sharing among the regulated entity and its affiliates, and vice versa.

5. All costs should be classified to services or products which, by their very nature, are either regulated, non-regulated, or common to both.

6. The primary cost driver of common costs, or a relevant proxy in the absence of a primary cost driver, should be identified and used to allocate the cost between regulated and non-regulated services or products.

7. The indirect costs of each business unit, including the allocated costs of shared services, should be spread to the services or products to which they relate using relevant cost allocators.

### C. COST ALLOCATION MANUAL (NOT TARIFFED)

Each entity that provides both regulated and non-regulated services or products should maintain a cost allocation manual (CAM) or its equivalent and notify the jurisdictional regulatory authorities of the CAM's existence. The determination of what, if any, information should be held confidential should be based on the statutes and rules of the regulatory agency that requires the information. Any entity required to provide notification of a CAM(s) should make arrangements as necessary and appropriate to ensure competitively sensitive information derived therefrom be kept confidential by the regulator. At a minimum, the CAM should contain the following:

1. An organization chart of the holding company, depicting all affiliates, and regulated entities.
2. A description of all assets, services and products provided to and from the regulated entity and each of its affiliates.
3. A description of all assets, services and products provided by the regulated entity to non-affiliates.
4. A description of the cost allocators and methods used by the regulated entity and the cost allocators and methods used by its affiliates related to the regulated services and products provided to the regulated entity.

### D. AFFILIATE TRANSACTIONS (NOT TARIFFED)

The affiliate transactions pricing guidelines are based on two assumptions. First, affiliate transactions raise the concern of self-dealing where market forces do not necessarily drive prices. Second, utilities have a natural business incentive to shift costs from non-regulated competitive operations to regulated monopoly operations since recovery is more certain with captive ratepayers. Too much flexibility will lead to subsidization. However, if the affiliate transaction pricing guidelines are too rigid, economic transactions may be discouraged.

The objective of the affiliate transactions' guidelines is to lessen the possibility of subsidization in order to protect monopoly ratepayers and to help establish and preserve competition in the electric generation and the electric and gas supply markets. It provides ample flexibility to accommodate exceptions where the outcome is in the best interest of the utility, its ratepayers and competition. As with any transactions, the burden of proof for any exception from

the general rule rests with the proponent of the exception.

1. Generally, the price for services, products and the use of assets provided by a regulated entity to its non-regulated affiliates should be at the higher of fully allocated costs or prevailing market prices. Under appropriate circumstances, prices could be based on incremental cost, or other pricing mechanisms as determined by the regulator.

2. Generally, the price for services, products and the use of assets provided by a non-regulated affiliate to a regulated affiliate should be at the lower of fully allocated cost or prevailing market prices. Under appropriate circumstances, prices could be based on incremental cost, or other pricing mechanisms as determined by the regulator.

3. Generally, transfer of a capital asset from the utility to its non-regulated affiliate should be at the greater of prevailing market price or net book value, except as otherwise required by law or regulation. Generally, transfer of assets from an affiliate to the utility should be at the lower of prevailing market price or net book value, except as otherwise required by law or regulation. To determine prevailing market value, an appraisal should be required at certain value thresholds as determined by regulators.

4. Entities should maintain all information underlying affiliate transactions with the affiliated utility for a minimum of three years, or as required by law or regulation.

#### E. AUDIT REQUIREMENTS

1. An audit trail should exist with respect to all transactions between the regulated entity and its affiliates that relate to regulated services and products. The regulator should have complete access to all affiliate records necessary to ensure that cost allocations and affiliate transactions are conducted in accordance with the guidelines. Regulators should have complete access to affiliate records, consistent with state statutes, to ensure that the regulator has access to all relevant information necessary to evaluate whether subsidization exists. The auditors, not the audited utilities, should determine what information is relevant for a particular audit objective. Limitations on access would compromise the audit process and impair audit independence.

2. Each regulated entity's cost allocation documentation should be made available to the company's internal auditors for periodic review of the allocation policy and process and to any jurisdictional regulatory authority when appropriate and upon request.

3. Any jurisdictional regulatory authority may request an independent attestation engagement of the CAM. The cost of any independent attestation engagement associated with the CAM, should be shared between regulated and non-regulated operations consistent with the allocation of similar common costs.

4. Any audit of the CAM should not otherwise limit or restrict the authority of state regulatory authorities to have access to the books and records of and audit the operations of jurisdictional utilities.

5. Any entity required to provide access to its books and records should make arrangements as necessary and appropriate to ensure that competitively sensitive information derived therefrom be kept confidential by the regulator.

#### F. REPORTING REQUIREMENTS

1. The regulated entity should report annually the dollar amount of non-tariffed transactions

associated with the provision of each service or product and the use or sale of each asset for the following:

- a. Those provided to each non-regulated affiliate.
  - b. Those received from each non-regulated affiliate.
  - c. Those provided to non-affiliated entities.
2. Any additional information needed to assure compliance with these Guidelines, such as cost of service data necessary to evaluate subsidization issues, should be provided.

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**PUBLIC UTILITY COMMISSION  
OF  
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**STAFF EXHIBIT 703**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**

**COST ALLOCATION MANUAL  
OF  
AVISTA CORPORATION  
d/b/a AVISTA UTILITIES**

**Avista Corp. dba Avista Utilities  
Cost Allocation Manual  
For the year 2018**

This report is provided pursuant to OAR 860-027-0048, Section 5.

**I.) Overview/Introduction**

The purpose of Avista Utilities Cost Allocation Manual is to describe the methodologies for allocating direct, indirect and shared service costs between the Utility and its nonregulated affiliated activities.

All corporate support provided and costs incurred, including labor costs loaded for benefits, are billed directly to affiliates at cost. No allocation of expenses occurs.

**II.) Narrative Description of Avista's Nonregulated Activities and Affiliates**

**a. List of utility Non-Regulated Activities:**

Not applicable.

**b. List of utility Affiliates & Subsidiaries that meet the requirements of ORS 757.15:**

Please see the Oregon Affiliated Interest Report filed with the Oregon Commission on or before June 1 annually, Section I.C., pages 2-4.

### **III.) Description of Methods for Calculation and Allocation of Costs**

#### **a. Service Transactions**

Electricity and natural gas sales are priced according to approved tariffs. See <https://www.myavista.com/about-us/our-rates-and-tariffs> for current tariffs used to price services provided.

#### **b. Non-Service Transactions**

Avista Corporation Corporate Support –

On a regular basis, general office employees, of Avista Corporation spend time on corporate service support, such as accounting, federal income tax filing, planning, graphic services, etc. for affiliates. Their time is charged directly to suspense accounts (Deferred Debit 186), loaded for benefits and then established as a receivable (Account 146) when billed to the affiliate. If other resources are expended during the course of this work such as travel or consulting services, these costs are also charged to suspense accounts and billed to the affiliate.

All corporate support provided, and costs incurred, are billed to affiliates at cost. No additional margin or profit is included and no assets are allocated. Suspense and capture of Avista Corporation employee costs, which are then billed back to the affiliates at cost, serve to reduce the expenses that must be borne by the utility.



#### IV.) **Labor Allocation Methods**

##### **a. Payroll Loadings and Overheads**

The Company's payroll loadings and overhead billing rates are reviewed monthly and adjusted as necessary, to reflect changes in costs and usage. The following rates are the 2018 Budgeted rates.

DESCRIPTION	2018 BUDGET RATES
Labor Related:	
Payroll Benefits	58.19%
Paid Time Off	16.00%
Payroll Taxes	8.00%

##### **b. Service Provider and Administrative Allocations**

As described in section III.) b. above, all corporate support provided, and costs incurred, are direct billed to affiliates at cost. No allocations occur.

#### V.) **Organization Chart**

Please see the Oregon Affiliated Interest Report filed with the Oregon Commission on or before June 1 annually, Section I., page 1. A full size (8 ½ x 11) copy is also provided as Attachment 1 to that report.

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**PUBLIC UTILITY COMMISSION  
OF  
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**STAFF EXHIBIT 704**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	03/06/2019
CASE NO.:	UG ____	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Annette Brandon
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 092	TELEPHONE:	(509) 495-4324
		EMAIL:	Annette.brandon@avistacorp.com

**REQUEST:**

For the test year and the preceding 4 calendar years, please provide (on a total company basis), a summary table (using the categories and format shown below) that includes the number of FTE's (exclude FTE's created by overtime hours) and the actual paid cash compensation broken down between base wages or salaries, overtime, and incentives or bonuses. For any calendar year included in this request for which actual data is not available for the entire calendar year, please create a calendar year using the available actual data combined with the forecast applicable to the rest of the year. Please note which months and figures are associated with both the actual and forecast data.

**RESPONSE:**

Please see Staff\_DR\_092 Attachment A for the information requested.

Please refer to Company adjustment no. 3.02 Restate Salaries and Wages for additional information.

Test Year 12 ME 12.2020 TOTAL COMPANY				Total Company Actual (Unadjusted) Paid Cash Compensation - including O&M and Capital				
Category	FTE Excluding OT ●FTE	Total Company Overtime FTE	Total Company FTE	② Base Wages or Salaries	Hydro One Reclassification	Overtime	Incentive or Bonus <sup>2</sup>	Total
Officers	10	0	10	\$ 3,790,008	\$ 620,725	\$ -	\$ 909,602	\$ 5,320,335
Exempt	667	0	667	\$ 73,927,976	\$ 510,643	\$ -	\$ 7,118,183	\$ 81,556,802
Nonexempt	320	6	326	\$ 20,468,570	\$ 5,362	\$ 849,812	\$ 1,161,616	\$ 22,485,360
Union	723	83	806	\$ 66,094,909	\$ 53	\$ 15,922,512	\$ 659,422	\$ 82,676,896
<b>Total</b>	<b>1720</b>	<b>89</b>	<b>1809</b>	<b>\$ 164,281,463</b>	<b>\$ 1,136,782</b>	<b>\$ 16,772,324</b>	<b>\$ 9,848,823</b>	<b>\$ 192,039,392</b>
<p>① Calculated in accordance with OR Commission Basis Report formula. Represents Full-Time Equivalent (FTE) excluding FTEs related to overtime and non-utility operations for O&amp;M and capital accounts combined.</p> <p>② For comparison purposes, and in accordance with Staff formula, the data provided in Base Wages or Salaries represents O&amp;M plus capital for 12 months-ending December 31, 2018, <b>plus O&amp;M and capital increases compounding for 2018/2019 and 2020</b>. Increases made in accordance with Board approval and union contracts. Please see Smith Testimony, Exhibit No. 500 pages 18 and 19.</p>								

Forecast Year Ending 12.31.2019 TOTAL COMPANY				Total Company Actual (Unadjusted) Paid Cash Compensation - including O&M and Capital			
Category	FTE Excluding OT ●FTE	Total Company Overtime FTE	Total Company FTE	② Base Wages or Salaries	Overtime	Incentive or Bonus <sup>1</sup>	Total
Officers	10	0	10	\$ 3,679,619	\$ -	\$ 1,246,174	\$ 4,925,793
Exempt	667	0	667	\$ 71,774,734	\$ -	\$ 9,022,298	\$ 80,797,032
Nonexempt	320	6	326	\$ 19,872,398	\$ 825,060	\$ 1,472,348	\$ 22,169,806
Union	723	83	806	\$ 64,169,815	\$ 15,458,750	\$ 835,820	\$ 80,464,385
<b>Total</b>	<b>1720</b>	<b>89</b>	<b>1809</b>	<b>\$ 159,496,566</b>	<b>\$ 16,283,810</b>	<b>\$ 12,576,640</b>	<b>\$ 188,357,016</b>
<p>① Calculated in accordance with OR Commission Basis Report formula. Represents Full-Time Equivalent (FTE) excluding FTEs related to overtime and non-utility operations for O&amp;M and capital accounts combined.</p> <p>② For comparison purposes, and in accordance with Staff formula, the data provided in Base Wages or Salaries represents O&amp;M plus capital for 12 months-ending December 31, 2018, <b>plus O&amp;M and capital increases compounding for 2018/2019</b>. Increases made in accordance with Board approval and union contracts. Please see Smith Testimony, Exhibit No. 500 pages 18 and 19.</p>							
Year: YE 12.2018 TOTAL COMPANY				Total Company Actual (Unadjusted) Paid Cash Compensation - including O&M and Capital			
Category	FTE Excluding OT ●FTE	Total Company Overtime FTE	Total Company FTE	Base Wages or Salaries	Overtime	Incentive or Bonus <sup>1</sup>	Total
Officers	10	0	10	\$ 3,555,168	\$ -	\$ 1,298,642	\$ 4,853,810
Exempt	667	0	667	\$ 69,347,181	\$ -	\$ 9,317,241	\$ 78,664,422
Nonexempt	320	6	326	\$ 19,200,277	\$ 797,155	\$ 1,472,657	\$ 21,470,089
Union	723	83	806	\$ 61,862,802	\$ 14,902,982	\$ 843,335	\$ 77,609,119
<b>Total</b>	<b>1720</b>	<b>89</b>	<b>1809</b>	<b>\$ 153,965,428</b>	<b>\$ 15,700,137</b>	<b>\$ 12,931,875</b>	<b>\$ 182,597,440</b>
<p>① Calculated in accordance with OR Commission Basis Report formula. Represents Full-Time Equivalent (FTE) excluding FTEs related to overtime and non-utility operations for O&amp;M and Capital accounts combined.</p>							

Year: YE 12.2017 TOTAL COMPANY				Total Company Actual (Unadjusted) Paid Cash Compensation - including O&M and Capital			
Category	FTE Excluding OT ●FTE	Total Company Overtime FTE	Total Company FTE	Base Wages or Salaries	Overtime	Incentive or Bonus <sup>1</sup>	Total
Officers	10	0	10	\$ 3,422,414	\$ -	\$ 1,138,764	\$ 4,561,178
Exempt	654	0	654	\$ 66,431,375	\$ 62,048	\$ 7,570,884	\$ 74,064,307
Nonexempt	337	9	346	\$ 19,899,891	\$ 1,172,137	\$ 1,393,679	\$ 22,465,707
Union	687	83	770	\$ 55,663,137	\$ 14,568,785	\$ 633,221	\$ 70,865,143
<b>Total</b>	<b>1688</b>	<b>92</b>	<b>1780</b>	<b>\$ 145,416,817</b>	<b>\$ 15,802,970</b>	<b>\$ 10,736,548</b>	<b>\$ 171,956,335</b>
<p>① Calculated in accordance with OR Commission Basis Report formula. Represents Full-Time Equivalent (FTE) excluding FTEs related to overtime and non-utility operations for O&amp;M and Capital accounts combined.</p>							

Year: YE 12.2016 TOTAL COMPANY				Total Company Actual (Unadjusted) Paid Cash Compensation - including O&M and Capital			
Category	FTE Excluding OT ●FTE	Total Company Overtime FTE	Total Company FTE	Base Wages or Salaries	Overtime	Incentive or Bonus <sup>1</sup>	Total
Officers	11	0	11	\$ 3,862,143	\$ -	\$ 1,289,504	\$ 5,151,647
Exempt	633	0	633	\$ 64,606,480	\$ 1,577	\$ 6,994,332	\$ 71,602,389
Nonexempt	350	9	359	\$ 20,146,277	\$ 1,161,421	\$ 2,331,444	\$ 23,639,142
Union	688	72	760	\$ 55,799,540	\$ 12,126,645	\$ 676,743	\$ 68,602,928
<b>Total</b>	<b>1682</b>	<b>81</b>	<b>1763</b>	<b>\$ 144,414,440</b>	<b>\$ 13,289,643</b>	<b>\$ 11,292,023</b>	<b>\$ 168,996,106</b>
<b>①</b> Calculated in accordance with OR Commission Basis Report formula. Represents Full-Time Equivalent (FTE) excluding FTEs related to overtime and non-utility operations for O&M and Capital accounts combined.							

<sup>1</sup> Actual capital and O&M incentives paid in the respective year on a cash basis (related to the prior year's incentive plan), excluding payroll taxes.

<sup>2</sup> Based on salary levels and approved percentage payout percentages by grade level, in effect for 2018. These numbers do not include the portion of executive's incentives recorded to Non-Utility. **Please note this data is provided for comparison purposes only and does not represent what is included in the Company's case. The Company's case removes incentives according to Staff approved formula.**

<sup>3</sup> Allocated based on a pro-rata share of Base Wages and Salaries.

Test Year 12 ME 12.2020 OREGON ONLY				Oregon Only Actual (Unadjusted) Paid Cash Compensation - including O&M and Capital				
Category	FTE Excluding OT ①FTE	Total Company Overtime FTE	Total Company FTE	②Base Wages or Salaries	Hydro One Reclassification	Overtime	Incentive or Bonus <sup>2/3</sup>	Total
Officers	1	0	1	\$ 369,584	\$ 60,530	\$ -	\$ 88,700	\$ 518,814
Exempt	40	0	40	\$ 4,399,198	\$ 41,910	\$ -	\$ 423,578.44	\$ 4,864,687
Nonexempt	24	1	25	\$ 1,590,006	\$ 478	\$ 39,844	\$ 90,234.76	\$ 1,720,563
Union	45	3	48	\$ 3,940,936	\$ 5	\$ 628,437	\$ 39,318.31	\$ 4,608,696
<b>Total</b>	<b>110</b>	<b>4</b>	<b>114</b>	<b>\$ 10,299,724</b>	<b>\$ 102,923</b>	<b>\$ 668,281</b>	<b>\$ 641,832</b>	<b>\$ 11,712,759</b>
① Calculated in accordance with OR Commission Basis Report formula. Represents Full-Time Equivalent (FTE) excluding FTEs related to overtime and non-utility operations for O&M and capital accounts combined.								
② For comparison purposes, and in accordance with Staff formula, the data provided in Base Wages or Salaries represents O&M plus capital for 12 months-ending December 31, 2018, <b>plus O&amp;M only increases compounding for 2018/2019 and 2020</b> . Increases made in accordance with Board approval and union contracts. Please see Smith Testimony, Exhibit No. 500 pages 18 and 19.								

Forecast Year Ending 12.31.2019 OREGON ONLY				Oregon Only Actual (Unadjusted) Paid Cash Compensation - including O&M and Capital			
Category	FTE Excluding OT ①FTE	Total Company Overtime FTE	Total Company FTE	②Base Wages or Salaries	Overtime	Incentive or Bonus <sup>1/3</sup>	Total
Officers	1	0	1	\$ 358,819	\$ -	\$ 121,520.98	\$ 480,340
Exempt	40	0	40	\$ 4,293,871	\$ -	\$ 539,752	\$ 4,833,623
Nonexempt	24	1	25	\$ 1,548,040	\$ 38,699	\$ 114,694	\$ 1,701,433
Union	45	3	48	\$ 3,850,663	\$ 614,855	\$ 50,155	\$ 4,515,673
<b>Total</b>	<b>110</b>	<b>4</b>	<b>114</b>	<b>\$ 10,051,393</b>	<b>\$ 653,554</b>	<b>\$ 826,123</b>	<b>\$ 11,531,070</b>
① Calculated in accordance with OR Commission Basis Report formula. Represents Full-Time Equivalent (FTE) excluding FTEs related to overtime and non-utility operations for O&M and capital accounts combined.							
② For comparison purposes, and in accordance with Staff formula, the data provided in Base Wages or Salaries represents O&M plus capital for 12 months-ending December 31, 2018, <b>plus O&amp;M only increases compounding for 2018/2019</b> . Increases made in accordance with Board approval and union contracts. Please see Smith Testimony, Exhibit No. 500 pages 18 and 19.							

Year: YE 12.2018 OREGON ONLY				Oregon Only Actual (Unadjusted) Paid Cash Compensation - including O&M and Capital			
Category	FTE Excluding OT ①FTE	Total Company Overtime FTE	Total Company FTE	Base Wages or Salaries	Overtime	Incentive or Bonus <sup>1/3</sup>	Total
Officers	1	0	1	\$ 346,683	\$ -	\$ 126,637.36	\$ 473,320
Exempt	40	0	40	\$ 4,175,126	\$ -	\$ 560,955.10	\$ 4,736,081
Nonexempt	24	1	25	\$ 1,500,727	\$ 37,409	\$ 115,105.43	\$ 1,653,241
Union	45	3	48	\$ 3,742,480	\$ 598,578	\$ 51,018.77	\$ 4,392,077
<b>Total</b>	<b>110</b>	<b>4</b>	<b>114</b>	<b>\$ 9,765,016</b>	<b>\$ 635,987</b>	<b>\$ 853,717</b>	<b>\$ 11,254,720</b>
① Calculated in accordance with OR Commission Basis Report formula. Represents Full-Time Equivalent (FTE) excluding FTEs related to overtime and non-utility operations for O&M and Capital accounts combined.							

Year: YE 12.2017 OREGON ONLY				Oregon Only Actual (Unadjusted) Paid Cash Compensation - including O&M and Capital			
Category	FTE Excluding OT ①FTE	Total Company Overtime FTE	Total Company FTE	Base Wages or Salaries	Overtime	Incentive or Bonus <sup>1/3</sup>	Total
Officers	1	0	1	\$ 370,702	\$ -	\$ 123,346.30	\$ 494,048
Exempt	39	0	39	\$ 4,050,592	\$ 5,309	\$ 461,627.69	\$ 4,517,529
Nonexempt	24	1	25	\$ 1,471,766	\$ 47,136	\$ 103,074.40	\$ 1,621,976
Union	44	3	47	\$ 3,458,848	\$ 604,113	\$ 39,347.68	\$ 4,102,309
<b>Total</b>	<b>108</b>	<b>4</b>	<b>112</b>	<b>\$ 9,351,908</b>	<b>\$ 656,558</b>	<b>\$ 727,396</b>	<b>\$ 10,735,862</b>
① Calculated in accordance with OR Commission Basis Report formula. Represents Full-Time Equivalent (FTE) excluding FTEs related to overtime and non-utility operations for O&M and Capital accounts combined.							

Year: YE 12.2016 OREGON ONLY				Oregon Only Actual (Unadjusted) Paid Cash Compensation - including O&M and Capital			
Category	FTE Excluding OT ①FTE	Total Company Overtime FTE	Total Company FTE	Base Wages or Salaries	Overtime	Incentive or Bonus <sup>1/3</sup>	Total
Officers	1	0	1	\$ 363,839	\$ -	\$ 121,480	\$ 485,319
Exempt	37	0	37	\$ 3,801,723	\$ 187	\$ 411,577	\$ 4,213,487
Nonexempt	26	1	27	\$ 1,564,329	\$ 63,372	\$ 181,033	\$ 1,808,734
Union	42	3	45	\$ 3,322,047	\$ 525,646	\$ 40,290	\$ 3,887,983
<b>Total</b>	<b>106</b>	<b>4</b>	<b>110</b>	<b>\$ 9,051,938</b>	<b>\$ 589,205</b>	<b>\$ 754,380</b>	<b>\$ 10,395,523</b>
① Calculated in accordance with OR Commission Basis Report formula. Represents Full-Time Equivalent (FTE) excluding FTEs related to overtime and non-utility operations for O&M and Capital accounts combined.							

**AVISTA CORP.**  
**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	03/15/2019
CASE NO.:	UG ____	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	Staff – 119	TELEPHONE:	(509) 495-2204
		EMAIL:	jeanne.pluth@avistacorp.com

**REQUEST:**

Please provide in electronic spreadsheet format, a copy of the Company's jurisdictional separation model or study applicable to the Test Year, with values for the Test Year, for the calendar year in which the Test Year begins (if different from the Test Year), and for each of the two calendar years preceding the calendar year in which the Test year begins.

**RESPONSE:**

The Company is providing the following information:

<b>Attachment</b>	<b>Year</b>	<b>Report</b>
Staff_DR_119 Attachment A	December 31, 2018	12 Month Average Results of Operations Report for Oregon (Historical Base Year)
Staff_DR_119 Attachment B	December 31, 2017	12 Month Average Results of Operations Report for Oregon
Staff_DR_119 Attachment C	December 31, 2016	12 Month Average Results of Operations Report for Oregon
Staff_DR_119 Attachment D 2016 (see Note below) Allocation Factors (Using data from 2015 and as of December 31, 2015) (Forecasted Test Year)	2018	Allocation Factors (Using data from 2018 and as of December 31, 2018)
Staff_DR_119 Attachment E	2017	Allocation Factors (Using data from 2017 and as of December 31, 2017)
Staff_DR_119 Attachment F	2016	Allocation Factors (Using data from 2016 and as of December 31, 2016)

The Company's historical base year is Twelve Months Ended December 31, 2018 (Staff\_DR\_119 Attachment A.) The allocation factors used to derive the December 31, 2018 historical base year reports were based on 2017 data (Staff\_DR\_119 Attachment E). The Company used the most current allocation factors available (2018 factors based on 2018 data) for the forecasted test year. Due to the number of spreadsheets in each file, the files are being provided electronically only.



**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	03/15/2019
CASE NO.:	UG ____	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	Staff - 120	TELEPHONE:	(509) 495-2204
		EMAIL:	jeanne.pluth@avistacorp.com

**REQUEST:**

Please provide in electronic spreadsheet format, the allocation of shared costs between the Company and subsidiaries or partners applicable to the Test Year, for the calendar year in which the Test Year begins (if different from the Test Year), and for each of the two calendar years preceding the calendar year in which the Test year begins. Please provide such data by FERC account. If the Company does not allocate shared costs please explain why not.

**RESPONSE:**

Certain officers and general office employees of Avista spend time on corporate service support, such as accounting, federal income tax filing, planning, or incur costs for supplies, postage, legal, graphic services, etc. for subsidiaries. Their time and costs are directly charged to suspense accounts and then billed to the subsidiary or directly charged to non-utility FERC accounts. Therefore, there is no need to allocate costs to subsidiaries or non-utility accounts as part of the Company's allocation procedures, because they are all directly assigned.

See Company's response to Staff\_DR\_121 for further details.

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	03/15/2019
CASE NO.:	UG 325	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	Staff – 121	TELEPHONE:	(509) 495-2204
		EMAIL:	jeanne.pluth@avistacorp.com

**REQUEST:**

Please provide in electronic spreadsheet format, the directly assigned costs of any resources shared by the Company and any subsidiaries or partners applicable to the Test Year, for the calendar year in which the Test Year begins (if different from the Test Year), and for each of the two calendar years preceding the calendar year in which the Test year begins. Please provide such data by FERC account. If the Company does not directly assign shared costs, please explain why not.

**RESPONSE:**

Please see the Company's response in Staff\_DR\_121C for the requested information.  
Staff\_DR\_121C is **CONFIDENTIAL SUBJECT TO GENERAL PROTECTIVE ORDER**.

As described in response to Staff\_DR\_120, the Company directly assigns costs to subsidiaries or to non-utility FERC accounts and does not allocate these costs. These costs are recorded by either an accounts payable transaction or by a general journal.

Please see Staff\_DR\_121C – Confidential Attachment A and Staff\_DR\_121C – Confidential Attachment B for detailed listings of costs for the period 2016-2018. These costs represent all costs of subsidiaries that are recorded in Avista's Oracle Financial System. The Company does not have the capability to limit the data to only those costs that are directly assigned costs that are "shared" by the Company and the subsidiary.

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/03/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 193	TELEPHONE:	(509) 495-2204
		EMAIL:	jeanne.pluth@avistacorp.com

**REQUEST:**

Please refer to the workpaper filed by Avista titled “1) 2018 Allocation Factor Adj.xls”. Please provide, in electronic spreadsheet form, the data used to calculate each Oregon allocation factors appearing on the sheet named “AF-02”.

**RESPONSE:**

Please see Staff\_DR\_193-Attachment A for the calculation of the allocation factors used in “1) 2018 Allocation Factor Adj.xls” on the sheet named “AF-02”.



**Interoffice Memorandum**  
**State and Federal Regulation**

**TO:** Distribution  
**FROM:** Jeanne Pluth  
**SUBJECT:** Allocation Factors

**DATE:** 01/22/19

The following Four Factor Percentages should be used to allocate common operating costs and plant between utility services effective 1/1/2019.

New Service Code	New Jurisdiction Code	Old Utility Code	Description	Electric	Gas	OR Gas
CD	AA	7	No. of Customers	52.202%	33.920%	13.878%
CD	AA	7	Net Direct Plant	76.142%	15.742%	8.116%
CD	AA	7	Four Factor	70.578%	20.513%	8.909%
GD	AA	8	No. of Customers		70.965%	29.035%
GD	AA	8	Four Factor		69.776%	30.224%
CD	AN	9	No. of Customers	60.614%	39.386%	
CD	AN/WA/ID	9	Four Factor	77.874%	22.126%	

For the Twelve Months Ended December 31, 2018

			CD				ED				GD					
			AA	AN	ID	WA	AN	ID	MT	WA	AA	AN	AS	ID	OR	WA
ED	Non-Labor	A&G	33,854,063	1,518,380	724,004	1,767,098	5,285,244	11,038,068	15	27,433,500						
ED	Non-Labor	O&M					40,928,404	6,760,275		14,368,281						
ED	Non-Labor	PS					303,092,184	1,406,929		10,643,419						
ED	Labor	A&G	39,262,236	1,902,076	816,403	3,913,792	2,963,353	130,071	0	478,079						
ED	Labor	O&M					37,984,136	4,346,256		8,320,223						
ED	Labor	PS					7,497,719									
GN	Non-Labor	A&G	11,289,062	676,103	357,054	996,285					213,589	291,421		1,465,309		7,573,090
GN	Non-Labor	O&M									663,336	2,626,421		1,554,424		3,421,869
GN	Non-Labor	PS									0	131,589,259		808,999		1,086,296
GN	Labor	A&G	13,862,407	774,049	406,511	2,290,013					335,999	1,982		23,135		153,024
GN	Labor	O&M									3,916,318	908,651		2,254,873		5,722,304
GN	Labor	PS														
GS	Non-Labor	A&G	5,019,040								97,938		28,593		3,312,699	
GS	Non-Labor	O&M									304,158				4,195,208	
GS	Non-Labor	PS									0				80,597,064	
GS	Labor	A&G	6,114,290								154,067		0		1,244,638	
GS	Labor	O&M									1,795,765				3,842,494	
GS	Labor	PS														

Reconcile:	
Total	868,401,945
ED Non-Labor	458,819,861
ED Labor	107,614,344
GN Non-Labor	164,612,516
GN Labor	30,649,265
GS Non-Labor	93,554,701
GS Labor	13,151,254
Diff - rounding	4

Avista Utilities  
Plant for 4 Factor Allocations  
Balances at December 31, 2018

	Electric	Gas North	Gas South	CD AA (7)	GD AA (8)	CD AN/ ID/WA (9)	Total
Intangible Plant (1)							
301XXX Organization							
302XXX Franchises/Consents	44,651,922						44,651,922
182324/33/81 CDA Settlement	40,276,378						40,276,378
182325 CDA Lake IPA Fund	2,000,000						2,000,000
	<u>86,928,300</u>						<u>86,928,300</u>
Steam Production Plant (1)	434,931,755						434,931,755
Hydraulic Production Plant (1)	667,144,032						667,144,032
Other Production Plant (1)	306,499,651		7,628				306,507,279
Total Production Plant	<u>1,408,575,438</u>		<u>7,628</u>				<u>1,408,583,066</u>
Transmission Plant (1)	<u>757,203,599</u>						<u>757,203,599</u>
Underground Storage (1)		<u>41,990,960</u>	<u>6,573,990</u>				<u>48,564,950</u>
Distribution Plant (1)	<u>1,753,268,436</u>	<u>729,279,785</u>	<u>395,557,289</u>				<u>2,878,105,510</u>
General Plant, Utility 0, 1 & 2 Only (2)							
389XXX Land & Land Rights	498,670	2,758,578	848,544	9,936,581		2,019,601	16,061,974
390XXX Structures & Improvements	8,242,279	19,291,023	3,746,418	111,762,059		25,355,755	168,397,534
391XXX Office Furniture/Equipment	2,744,325	834,661		75,460,028	356,358	5,273,216	84,668,588
392XXX Transportation Equipment	46,691,391	13,725,172	3,938,833	7,312,856	46,950	6,511,834	78,227,036
393XXX Stores Equipment	399,250	88,160	24,642			4,953,936	5,465,988
394XXX Tools, Ship/Garage Equip.	5,633,455	2,533,522	870,875	13,374,323	4,766,095	1,171,717	28,349,987
395XXX Laboratory Equipment	1,552,988	122,179	40,917	1,267,480	161,302	2,213	3,147,079
396XXX Power Operated Equipment	32,154,229	4,052,569	43,834	528,479		1,325,598	38,104,709
397XXX Communication Equipment	66,116,472	1,355,913	1,210,604	55,655,175	1,149,255	20,976,052	146,463,471
398XXX Miscellaneous Equipment	152,017		2,367	499,225		8,574	662,183
Total	<u>164,185,076</u>	<u>44,761,777</u>	<u>10,727,034</u>	<u>275,796,206</u>	<u>6,479,960</u>	<u>67,598,496</u>	<u>569,548,549</u>
Intangible Plant, Software Utility (3)							
303000 Intangible Gas Plant	10,821,527	1,802,199	426,123	11,454,571		194,058	24,698,478
303100 Mainframe Software	14,069,328			93,059,930	688,088	401,362	108,218,708
303110 PC Software				2,069,278			2,069,278
303115 PC Software				100,831,203			100,831,203
303120 PC Software - 12.5YR				30,329,509			30,329,509
303121 PC Software - AMI				2,394,831		15,161,183	17,556,014
Total	<u>24,890,855</u>	<u>1,802,199</u>	<u>426,123</u>	<u>240,139,322</u>	<u>688,088</u>	<u>15,756,603</u>	<u>283,703,190</u>

- (1) From X-PLT-12E ROO Reports  
(2) From C-GPL-12E ROO Report  
(3) From C-IPL-12E ROO Report

Check:  
Total 6,032,637,164  
E-PLT 4,621,682,499  
G-PLT 947,344,557  
O-PLT 463,610,109  
Rounding (1)

Avista Utilities  
Plant for 4 Factor Allocations  
Accumulated Depreciation/Amortization  
Balances at December 31, 2018

	Electric	Gas North	Gas South	CD AA (7)	GD AA (8)	CD AN/ ID/WA (9)	Total
Accumulated Amortization (X-AAMT)							
Production/Trans./Franchise/Misc	13,826,978						13,826,978
Distribution/Franchise/Misc	260,367						260,367
General Plant (Acct 303000)		317,483	96,755	3,136,505		106,497	3,657,240
Misc IT Intangible Plant	6,116,152			66,869,766	512,737	914,411	74,413,066
Underground Storage							
General Plant (Acct 390200 & 396200)	144,956						144,956
	<u>20,348,453</u>	<u>317,483</u>	<u>96,755</u>	<u>70,006,271</u>	<u>512,737</u>	<u>1,020,908</u>	<u>92,302,607</u>
Accum Amort Common Plant (X-ADEP-12E)							
Software (111X30/31/32)							
Leasehold Improvements							
Production Plant (X-ADEP-12E)							
Steam Production Plant	305,519,657						305,519,657
Hydro Production Plant	135,457,396						135,457,396
Other Production Plant	128,351,151						128,351,151
	<u>569,328,204</u>						<u>569,328,204</u>
Transmission Plant (X-ADEP-12E)	<u>218,496,331</u>						<u>218,496,331</u>
Underground Storage (X-ADEP-12E)		<u>16,446,136</u>	<u>1,164,034</u>				<u>17,610,170</u>
Distribution Plant (X-ADEP-12E)	<u>567,374,562</u>	<u>228,468,241</u>	<u>111,789,613</u>				<u>907,632,416</u>
	(357,868,024)						
General Plant (X-ADEP-12E)	<u>80,444,004</u>	<u>12,793,612</u>	<u>4,746,869</u>	<u>67,502,360</u>	<u>2,369,596</u>	<u>24,296,880</u>	<u>192,153,321</u>
	<u>80,444,004</u>	<u>12,793,612</u>	<u>4,746,869</u>	<u>67,502,360</u>	<u>2,369,596</u>	<u>24,296,880</u>	<u>192,153,321</u>

Check:  
Total 1,997,523,049  
X-ADEP 1,905,220,442  
X-AAMT 92,302,607  
Rounding

Avista Utilities  
Net Plant - Four Factor Allocations  
Balances at December 31, 2018

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	Electric	Gas North	Oregon Gas	Common Electric & Gas North (CD AN/ID/WA)	Common Gas North & Oregon Gas (GD AA )	Common All (CD AA)	Total
Gross Plant							
Intangible-Excluding Software	86,928,300						86,928,300
Intangible - Software	24,890,855	1,802,199	426,123	15,756,603	688,088	240,139,322	283,703,190
Production	1,408,575,438		7,628				1,408,583,066
Transmission	757,203,599						757,203,599
Underground Storage		41,990,960	6,573,990				48,564,950
Distribution	1,753,268,436	729,279,785	395,557,289				2,878,105,510
General	164,185,076	44,761,777	10,727,034	67,598,496	6,479,960	275,796,206	569,548,549
Total	4,195,051,704	817,834,721	413,292,064	83,355,099	7,168,048	515,935,528	6,032,637,164
Accumulated Deprec & Amort							
Intangible-Excluding Software	20,348,453	317,483	96,755	1,020,908	512,737	70,006,271	92,302,607
Intangible - Software							
Leasehold Improvements							
Production	569,328,204						569,328,204
Transmission	218,496,331						218,496,331
Underground Storage		16,446,136	1,164,034				17,610,170
Distribution	567,374,562	228,468,241	111,789,613				907,632,416
General	80,444,004	12,793,612	4,746,869	24,296,880	2,369,596	67,502,360	192,153,321
Total	1,455,991,554	258,025,472	117,797,271	25,317,788	2,882,333	137,508,631	1,997,523,049
Net Direct Plant	2,739,060,150	559,809,249	295,494,793	58,037,311	4,285,715	378,426,897	4,035,114,115
Allocate common Electric and Gas							
Allocation % (CD AN Factor - 9)	77.874%	22.126%					
Allocated amount	45,195,976	12,841,335		(58,037,311)			
Allocate common Electric/Gas North							
Allocation Percentage (GD AA - 8)		69.776%	30.224%				
Allocated amount		2,990,400	1,295,315		(4,285,715)		
Net Direct Plant for CD AA 4-Factor (7)	2,784,256,126	575,640,984	296,790,108			378,426,897	4,035,114,115



Avista Utilities  
Utility Allocator for CD AA (7)  
Four Factor Allocation for Electric & All Gas  
For the Twelve Months Ended December 31, 2018

	Total	Electric	Gas North	Oregon	Notes
Direct Non-Labor					
O&M (Accts 500-894)	\$74,822,376	\$62,056,960	\$8,226,178	\$4,539,238	(1, 2)
A&G - ED & GD (Accts 901-935)	56,739,466	43,756,827	9,559,199	3,423,440	(2)
A&G - CD (Accts 901-935)	6,038,924	4,009,482	2,029,442	-	(2)
Adjustments					
Adjustments					
Total	\$137,600,766	\$109,823,269	\$19,814,819	\$7,962,678	
Percentage	100.000%	79.813%	14.400%	5.787%	
Direct Labor					
O&M (Accts 500-894)	\$76,588,739	\$58,148,334	\$12,873,517	\$5,566,888	
A&G - ED & GD (Accts 901-935)	5,482,366	3,571,503	236,920	1,673,943	
A&G - CD (Accts 901-935)	10,102,844	6,632,271	3,470,573	-	
Total	\$92,173,949	\$68,352,108	\$16,581,010	\$7,240,831	
Percentage	100.000%	74.155%	17.989%	7.856%	
Year End Customers at 12/31/18					
Washington	421,241	254,232	167,009		
Idaho	218,315	133,430	84,885		
Oregon	103,061			103,061	
Total	742,617	387,662	251,894	103,061	
Percentage	100.000%	52.202%	33.920%	13.878%	
Net Direct Plant (Ending Balance at 12/31/18)					
Amount	\$3,656,687,218	\$2,784,256,126	\$575,640,984	\$296,790,108	
Percentage	100.000%	76.142%	15.742%	8.116%	
Four Factor					
Total	400.000%	282.312%	82.051%	35.637%	
Average	100.000%	70.578%	20.513%	8.909%	

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811

(2) Excludes Labor

(Gas Costs, including GD AA)			(Gas Costs, excluding GD AA)		
Total	Gas North	Oregon	Total	Gas North	Oregon
12,765,416	8,266,050	4,499,366	11,797,922	7,602,714	4,195,208
12,982,639	9,543,409	3,439,230	12,671,112	9,329,820	3,341,292
2,029,442	2,029,442	-	2,029,442	2,029,442	-
<hr/>			<hr/>		
\$27,777,497	\$19,838,901	\$7,938,596	\$26,498,476	\$18,961,976	\$7,536,500
20.187%					
18,440,405	12,802,146	5,638,259	12,728,322	8,885,828	3,842,494
1,910,863	512,158	1,398,705	1,420,797	176,159	1,244,638
3,470,573	3,470,573	-	3,470,573	3,470,573	-
<hr/>			<hr/>		
\$23,821,841	\$16,784,877	\$7,036,964	\$17,619,692	\$12,532,560	\$5,087,132
25.844%					

Avista Utilities  
Utility Allocator for GD AA (8)  
Four Factor Allocation for All Gas  
For the Twelve Months Ended December 31, 2018

	Total	Electric	Gas North	Oregon	Notes
Direct Non-Labor					
O&M (Accts 500-894)	\$11,797,922		\$7,602,714	\$4,195,208	(1, 2)
A&G - GD (Accts 901-935)	12,671,112		9,329,820	3,341,292	(2)
A&G - CD (Accts 901-935)	2,029,442		2,029,442	-	(2)
Total	\$26,498,476	\$0	\$18,961,976	\$7,536,500	
Percentage	100.000%	0.000%	71.559%	28.441%	
Direct Labor					
O&M (Accts 500-894)	\$12,728,322		\$8,885,828	\$3,842,494	
A&G - GD (Accts 901-935)	1,420,797		176,159	1,244,638	
A&G - CD (Accts 901-935)	3,470,573		3,470,573	-	
Total	\$17,619,692	\$0	\$12,532,560	\$5,087,132	
Percentage	100.000%	0.000%	71.128%	28.872%	
Year End Customers at 12/31/18					
#REF!	354,955		251,894	103,061	
Percentage	100.000%	0.000%	70.965%	29.035%	
Net Direct Plant (Ending Balance at 12/31/18)					
Amount	\$855,304,042		\$559,809,249	\$295,494,793	
Percentage	100.000%	0.000%	65.451%	34.549%	
Four Factor					
Total	400.000%	0.000%	279.103%	120.897%	
Average	100.000%	0.000%	69.776%	30.224%	

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811

(2) Excludes Labor

Avista Utilities  
Utility Allocator for CD AN/ID/WA (9)  
Four Factor Allocation for Electric/Gas North  
For the Twelve Months Ended December 31, 2018

	Total	Electric	Gas North	Oregon	Notes
Direct Non-Labor					
O&M (Accts 500-894)	\$70,323,010	\$62,056,960	\$8,266,050		(1, 2)
A&G - ED & GD (Accts 901-935)	53,300,236	43,756,827	9,543,409		(2)
#REF!					
#REF!					
Total	\$123,623,246	\$105,813,787	\$17,809,459	\$0	
Percentage	100.000%	85.594%	14.406%	0.000%	
Direct Labor					
O&M (Accts 500-894)	\$70,950,480	\$58,148,334	\$12,802,146	\$0	
A&G - ED & GD (Accts 901-935)	4,083,661	3,571,503	512,158	0	
Total	\$75,034,141	\$61,719,837	\$13,314,304	\$0	
Percentage	100.000%	82.256%	17.744%	0.000%	
Year End Customers at 12/31/18					
#REF!	639,556	387,662	251,894	0	
Percentage	100.000%	60.614%	39.386%	0.000%	
Net Direct Plant (Ending Balance at 12/31/18)					
Amount	\$3,298,869,399	\$2,739,060,150	\$559,809,249	\$0	
Percentage	100.000%	83.030%	16.970%	0.000%	
Four Factor					
Total	400.000%	311.494%	88.506%	0.000%	
Average	100.000%	77.874%	22.126%	0.000%	

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811

(2) Excludes Labor

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/14/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jennifer Smith
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 216	TELEPHONE:	(509) 495-2098
		EMAIL:	Jennifer.smith@avistacorp.com

**REQUEST:**

Referring to the above question, please describe how both time and costs incurred by team members were tracked and charged to the Hydro One merger. For the years 2017, 2018, and 2019, please provide a listing of all time allocated to the Hydro One merger, the time allocated to the Hydro One merger expressed as a percentage of each employees total FTE and, if available, all hours worked by employee, and transactions charged.

- a. For each invoiced transaction please include:
  - i. Company name;
  - ii. Invoice number;
  - iii. Transaction number;
  - iv. Total amount invoiced;
  - v. Amount paid;
  - vi. Invoice description;
  - vii. Complete GL accounts debited and credited;
  - viii. GL account name;
  - ix. Invoice date;
  - x. Payment date; and
  - xi. Transaction date.
- b. For each allocated or direct charged transaction include:
  - i. Rationale for the allocation;
  - ii. Calculation for any estimates or allocation factors utilized;
  - iii. Date of the transactions;
  - iv. All GL accounts debited and credited;
  - v. GL accounts name; and
  - vi. Description of the transaction.

**RESPONSE:**

Prior to the public announcement of the Hydro One Merger, the importance of tracking labor and expenses associated with the Hydro One Merger was communicated to employees verbally. There was no formal written communication prior to the public announcement. The group that was involved was small and there was ongoing update meetings where the importance of tracking time and expenses was communicated. These employees were asked to directly account for time related to the Hydro One Merger (no allocations). This was a manual process. Time manually tracked that was incurred prior to the public announcement was reclassified to project 77705316 (FERC account 426500). Please see Staff\_DR\_216, Attachment B for the time that was manually tracked and used to reclassify project costs.

On July 21, 2017, the Vice President, Controller & Principal Accounting Officer distributed an email to members of the Executive Team, Regulatory Affairs, Legal, Governmental Affairs departments communicating how present and future costs should be recorded for the Hydro One Merger. These departments were identified as those that would incur time and expenses related to the merger up until the discovery process. Please see Staff\_DR\_216, Attachment A.

On September 7, 2017, the Direct Assignment Protocol was distributed Company wide to all employees, instructing all employees assigned to work on the merger how to account for their time and expenses related to the Hydro One Merger. Please see Staff\_DR\_216, Attachment C, which further describes the process for tracking time.

Additionally, as discovery requests for each of the dockets began, an email request was sent to each responder identifying the project and task number where employees should record their time for any time spent completing discovery requests. For example, the following was included in each email sent requesting information in the Oregon dockets:

Please code all your time spent answering the DR's to: Project  
77705316 Task 928020

PLEASE NOTE THAT THE TASK IS UNIQUE TO DR  
RESPONSES!

The Rates department needs your help in responding to data requests as  
part of our current Hydro One Avista Merger filing in Oregon.

As stated in Avista/500, Smith/Page 10, costs related to the Hydro One Merger were charged to non-utility accounts. The Company reviewed all transactions included in the 2018 Base Year in this case, and if a Hydro One transaction was identified that had been recorded to the incorrect project, it was removed from the base year in the miscellaneous restating adjustment. Please see Staff\_DR\_216, Attachment D for a listing of all hours worked by employee, and other expense transactions related to the Hydro One Merger.

**From:** [Krasselt, Ryan](#)  
**To:** [Smith, Jennifer](#)  
**Subject:** FW: Transaction Costs  
**Date:** Wednesday, May 15, 2019 1:25:06 PM

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**From:** Krasselt, Ryan

**Sent:** Friday, July 21, 2017 10:45 PM

**To:** Thies, Mark <Mark.Thies@avistacorp.com>; Durkin, Marian <Marian.Durkin@avistacorp.com>; Feltes, Karen <Karen.Feltes@avistacorp.com>; Thackston, Jason <jason.thackston@avistacorp.com>; Schlect, Ed <Ed.Schlect@avistacorp.com>; Christie, Kevin <Kevin.Christie@avistacorp.com>; Rosentrater, Heather <heather.rosentrater@avistacorp.com>; Norwood, Kelly <Kelly.norwood@avistacorp.com>; Meyer, David <David.Meyer@avistacorp.com>; Kensok, Jim <Jim.Kensok@avistacorp.com>; Cox, Bryan <bryan.cox@avistacorp.com>; Ehrbar, Pat <Pat.Ehrbar@avistacorp.com>; Lang, Jason <Jason.Lang@avistacorp.com>; Anderson, Dana <Dana.Anderson@avistacorp.com>; Sprague, Collins <Collins.Sprague@avistacorp.com>; Howard, Bruce <Bruce.Howard@avistacorp.com>; Hesler, Greg <Greg.Hesler@avistacorp.com>

**Subject:** Transaction Costs

All,

Please review transactions costs related to the Hydro One deal that were incurred through June 30, 2017. Please provide the amount for services incurred and not paid as of June 30, 2017. If you don't have an exact amount, please provide an estimate. If you accrued for amounts that were incurred and not paid through June 30, 2017, let me know where they were recorded. Following are some of the items that we should consider:

- Kekst
- Ryan Harvey – Meridian (Karen is working on estimating this)
- Legal – Marian has provided an estimate
- Bank of America – no accrual as amounts are contingent on meeting certain milestones
- Others?

***Please provide amounts/estimates by the end of the day Monday June 24<sup>th</sup>.***

### **Future Costs**

We set up a project to track labor & non labor costs associated with the transaction. This project will record items "below the line" (nonutility). Below is the project number. Please begin recording labor and non labor costs to this project. Additionally, please provide Debbie an estimate of the labor/hours incurred in your area through Friday July 21, 2017.

Debbie will work with accounting and rates to make sure the appropriate costs are transferred to this project.

**Project Number:** 77705316

**Project Title:** Hydro One Avista Acquisition

**Task Number:** 426500

**Task Description:** Misc Income Deduction

Thanks

**Ryan Krasselt**

Vice President, Controller & Principal Accounting Officer



1411 E Mission Ave. MSC-19

Spokane, WA 99202

P 509.495.2273

C 509.590.8363

<http://www.avistacorp.com>

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Project Task			3/13/2017	3/20/2017	3/27/2017	4/3/2017	4/10/2017	4/17/2017	4/24/2017	5/1/2017	5/8/2017	5/15/2017	5/22/2017	5/29/2017	6/5/2017	6/12/2017	6/19/2017	6/26/2017	7/3/2017	7/10/2017	7/17/2017	Total Hours
Scott Morris	09903691	920000											16	8		1	8	3.5	3.5	9	40	89
Dennis Vermillion	09903691	920000											16	8		1	1.5		1	8	38	73.5
Mark Thies	09903691	920000											16	9	1	2.5	21	13	21	23	29.5	136
Marian Durkin	09903691	920000											16	8.5	4	2	11	17	12	28	40	138.5
Karen Feltes	09903691	920000											16	8	2		22	23.3	20	40	40	171.3
Ed Schlect	77703430	417120	0	2	0	0	0	0	0	4	8	4	24	30	16	26	28	30	16	38	32	252
Jason Thackston	09802202	557000											16	10	10	10	10	10	10	20	20	116
Kevin Christie	09903691	920000												20	20	20	20	28	30	34	36	208
Jim Kensok	09903691	920000											8	10	24	28	36	32	20	22	16	196
Ryan Krasselt	09903310	920000										4	16	16	32	32	24	24	32	24	24	228
David Meyer	09903691	920000									0	2	4	10	1	12	10	12	12	15	17	95
Kelly Norwood	09903691	920000									0	2	4	16	1	14	13	14	17	16	21	118
Heather Rosentrater	77705077	417120												10	5	5	8	12	7			47
Pat Ehrbar																						0
Bruce Howard	09800540	370000										4	8	16	24	24	32	30	8	24	24	194
Collins Sprague	09900520	920000													5	10	10	10	10	17.5	17.5	80
Collins Sprague	77700521	426400													5	10	10	10	10	17.5	17.5	80
Debbie Deubel	09900162	920000												10	15	15	15	5	10	25	40	135
Linda Williams	09900020	920000												4	5	5	5	8	2	25	40	94
Sue Fleming	09900020	920000																		10	35	45
Anderson, Dana										8	8	4	4	4	4	4	4	16	24	32	40	152
Cox, Bryan	09902800	920010								1	1	1	2	6	2	4	2	2	2	2	8	33
Hesler, Greg	09900330	920000												2	22	9	3	6	3	3	11	59
Lang, Jason	09903370	920000																			25	25
Lynch, Pat	09905537	920000																2	6	15	18	41
Lynch, Pat	77700300	426120																2	6	15	18	41
Prince, Mary	09902910	920000																		24	8	32
Jue, Laurine	09900330	920000																		32	40	72
Diane Quincy	09902800	920010																		8	8	16
Brandi Smith	09900331	920000																		20	20	40
Brandi Smith	09906121	107632																		20	20	40


Hours before 7/10/17

Updated all hours on  
7/10-7/23 timesheet

Project Task			1/2/2017	1/9/2017	1/16/2017	1/23/2017	1/30/2017	2/6/2017	2/13/2017	2/20/2017	2/27/2017	3/6/2017			Staff Soldavini/24 Total Hours
Scott Morris	09903691	920000	18.5						2.0	1.0	2.0	1.0			24.5
Dennis Vermillion	09903691	920000	18.5						2.0	1.0	4.5	1.0			27.0
Mark Thies	09903691	920000	18.5	2.0	1.0	17.5	4.0	3.5	11.5	8.5	6.5	1.0			74.0
Marian Durkin	09903691	920000		1.0		10.0	10.0	10.0	10.0	10.0	10.0	10.0			71.0
Karen Feltes	09903691	920000							12.0	11.0	15.0				38.0
Ed Schlect	77703430	417120				20.0	4.0	16.0	24.0	24.0	8.0	4.0			100.0
Jason Thackston	09802202	557000		10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0			90.0
Kevin Christie	09903691	920000			10.0	10.0	10.0	10.0	10.0						50.0
Jim Kensok	09903691	920000		8.0	12.0	16.0	20.0	20.0	24.0	30.0	35.0	24.0			189.0
Ryan Krasselt	09903691	920000							32.0	32.0	24.0				88.0
David Meyer	09903691	920000	-	-											-
Kelly Norwood	09903691	920000	-	16.0	12.0	22.0	18.0	12.0	0	0	4.0				84.0
Heather Rosentrater	77705077	417120													-
Bruce Howard	09800540	370000							4.0	4.0	16.0	24.0			48.0
Collins Sprague	09900520	920000		5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0			45.0
Collins Sprague	77700521	426400		5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0			45.0
Debbie Deubel	09900162	920000							8.0	10.0	8.0				26.0
Linda Williams	09900020	920000							8.0	10.0	8.0				26.0
Sue Fleming	09900020	920000								5.0					5.0
Greg Hesler	09900330	920000								8	28	2			38
Dana Anderson															

Date: September 7, 2017

To: All Employees

From: Kelly Norwood 

Subject: Protocol for Direct Assignment of Costs Associated with Hydro One's Acquisition of Avista Corp.

### **Accounting for Costs Related to Hydro One Prior to Closing**

Prior to the date of closing of the Hydro One's acquisition of Avista Corp, presently anticipated to be in the second half of 2018, all costs associated with due diligence and other activities will continue to be recorded below the line to a non-utility account (FERC Account No. 426500). The following table summarizes the accounting for such expenses:

FERC Acct	Service	Jurisdiction	FERC Acct Description	Project Number	Project Description	Debit
426500	ZZ	ZZ	Miscellaneous Income Deduction	77705316	Hydro One Avista Acquisition	XXXX

### **Direct Assignment of Costs to Hydro One Post-Closing**

Following the date of closing, to the extent Avista employees dedicate time and incur costs supporting the operation of Hydro One, those costs would be separately tracked and directly assigned to Hydro One.<sup>1/ 2</sup>

In the future, if opportunities arise for the consolidation of certain Avista and Hydro One utility functions, where the utilities have an opportunity to benefit from specialized expertise or to achieve efficiencies, the following situations may arise whereby Administrative Services may be provided between and among the Company and its Utilities, a) the Companies may directly assign or allocate any corporate or administrative costs, common costs, or costs incurred for the benefit of the Utility or Utilities, to a Utility or the Utilities, b) the Companies may procure any

<sup>1</sup> Time and costs incurred include, but are not limited to activities for the following: a) services by the Board of Directors, and executive, management, professional, technical and clerical employees; b) financial and accounting services, corporate governance and compliance services, legal services, audit services, information and technology services, treasury services, investor relations services, governmental and regulatory services, human resources services, communications services, payroll processing services, employee benefits participation, procurement and fleet management, tax and related services, contract negotiation and administration services, insurance and risk management services, environmental services and engineering and technical services; c) the use of office facilities, including but not limited to office space, furniture, equipment, machinery, supplies, computers and computer software, communications equipment, insurance policies and other personal property; d) the use of automobiles, airplanes, other vehicles and equipment;

<sup>2</sup> Likewise, if Hydro One employees were to provide support for Avista's utility operations, such costs would be directly assigned to Avista. The Company expects such assignment of costs, both to Hydro One and from Hydro One, to be relatively small since Avista will continue to operate as a standalone utility.



corporate or administrative services from a Utility or the Utilities for the Company's benefit, or c) the Companies may procure any corporate or administrative services from each other or agree to directly assign or allocate common costs to each other.<sup>3</sup>

With regard to the accounting process for assigning and billing corporate or administrative costs, these employee costs would be charged to suspense accounts (Deferred Debit Account No. 186), loaded for benefits, and would then be established as a receivable (FERC Account No. 146) when billed to Hydro One. If other resources are expended during the course of this work, such as travel or consulting services, these costs are also charged to suspense accounts and billed to Hydro One. All corporate services provided, and costs incurred, would be direct billed to Hydro One at cost and no margin or profit shall be included and no assets allocated, provided that any amount billed to Hydro One shall be adjusted to the extent necessary to comply with any U.S. federal or Canadian transfer pricing or similar tax law. Avista will use the same methodology for direct assignment of costs to the proposed Hydro One subsidiary operations, as we currently do for existing subsidiary operations.

A summary of the accounting for post-closing costs directly assigned to Hydro One is provided below.

### **Hydro One Transactions**

**To record transaction when employee charges time or incurs costs related to Hydro One:**

FERC Acct	Service	Jurisdiction	FERC Acct Description	Project Number	Project Description	Debit	Credit
186XXX	ZZ	ZZ	Miscellaneous Deferred Debits	777XXXX	Sub Billing - Hydro One	XXXX	

**To record transaction to establish a receivable from Hydro One:**

FERC Acct	Service	Jurisdiction	FERC Acct Description	Project Number	Project Description	Debit	Credit
146XXX	ZZ	ZZ	Accounts Receivable Assoc Company - Hydro One	777XXXX	Sub Billing - Hydro One	XXXX	
186XXX	ZZ	ZZ	Miscellaneous Deferred Debits	777XXXX	Sub Billing - Hydro One		XXXX

**To record transaction of a payment made to Avista Corp from Hydro One:**

FERC Acct	Service	Jurisdiction	FERC Acct Description	Project Number	Project Description	Debit	Credit
131XXX	ZZ	ZZ	Cash	-	-	XXXX	
146XXX	ZZ	ZZ	Accounts Receivable Assoc Company - Hydro One	777XXXX	Sub Billing - Hydro One		XXXX

For questions regarding direct assignment of costs associated with Hydro One or any other subsidiary costs, please contact Jeanne Pluth, Manager of Regulatory Accounting 495-2204, or Jennifer Smith, Senior State and Federal Regulatory Analyst at 495-2098.

<sup>3</sup> The Company would file proposals with the Commission as required.

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/22/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Joel Anderson
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 223	TELEPHONE:	(509) 495-2811
		EMAIL:	Joel.anderson@avistacorp.com

**REQUEST:**

Please refer to the file “1) 2018 Allocation Factor Adj” as filed by Avista in the Smith workpapers. Please provide an updated version of the file which reconciles the base year totals and Oregon Results of Operations with those found in the workpaper “00) Filed – 2019 OR Gas Rev Req Model” as filed with the Smith workpapers. If this correction affects any other Exhibits or workpapers as filed by Avista, please provide a corrected version of the affected document.

**RESPONSE:**

Please see Staff\_DR\_223, Attachment A for a revised “1) 2018 Allocation Factor Adj” workpaper. The correction to this adjustment increases revenue requirement by approximately \$114,000.

Old Allocation Factors

Updated Allocation Factors

Purpose: This adjustment restates actual 2018 base year Oregon Results of Operations allocated expense (excluding 403000 and 409000) accounts using updated allocation factors.

Ferc	Svc	Jur	Desc	Base Year Balance	Allocation Factor 2018	Direct	Allocated	Oregon Results of Operations	Allocation Factor 2019	Direct	Allocated	Oregon Results of Operations	Allocation Factor Adjustment	Allocation Factor Adjustment ('000s)
480000	OR	GD	REVENUE RESIDENTIAL	(58,212,794)	100%	(58,212,794)	-	(58,212,794)	100%	(58,212,794)	-	(58,212,794)	-	-
481200	OR	GD	REVENUE COMMERCIAL	(29,123,467)	100%	(29,123,467)	-	(29,123,467)	100%	(29,123,467)	-	(29,123,467)	-	-
481250	OR	GD	REVENUE GAS COMMERCIAL INTERRU	(894,739)	100%	(894,739)	-	(894,739)	100%	(894,739)	-	(894,739)	-	-
481300	OR	GD	REVENUE INDUSTRIAL FIRM	(306,798)	100%	(306,798)	-	(306,798)	100%	(306,798)	-	(306,798)	-	-
481400	OR	GD	REVENUE INDUSTRIAL INTERRUPTAB	(477,608)	100%	(477,608)	-	(477,608)	100%	(477,608)	-	(477,608)	-	-
484000	OR	GD	INTERDEPARTMENTAL SALES	(17,323)	100%	(17,323)	-	(17,323)	100%	(17,323)	-	(17,323)	-	-
499000	OR	GD	SALES RESIDENTIAL UNBILLED	1,073,081	100%	1,073,081	-	1,073,081	100%	1,073,081	-	1,073,081	-	-
499200	OR	GD	SALES COMMERCIAL UNBILLED	523,330	100%	523,330	-	523,330	100%	523,330	-	523,330	-	-
499250	OR	GD	SALES COMMERCIAL INTR UNBILLED	(764)	100%	(764)	-	(764)	100%	(764)	-	(764)	-	-
499400	OR	GD	INDUSTRIAL INTERRUPTABLE UNBIL	(17,962)	100%	(17,962)	-	(17,962)	100%	(17,962)	-	(17,962)	-	-
499900	OR	GD	TRANSPORTATION REVENUE UNBILLE	23,366	100%	23,366	-	23,366	100%	23,366	-	23,366	-	-
				<b>(87,431,678)</b>		<b>(87,431,678)</b>	-	<b>(87,431,678)</b>		<b>(87,431,678)</b>	-	<b>(87,431,678)</b>	-	-
483000	OR	GD	SALES FOR RESALE PHYSICAL-GAS	(40,778,319)	100%	(40,778,319)	-	(40,778,319)	100%	(40,778,319)	-	(40,778,319)	-	-
483600	OR	GD	SALES FOR RESALE-FINANCIAL GAS	(5,377,612)	100%	(5,377,612)	-	(5,377,612)	100%	(5,377,612)	-	(5,377,612)	-	-
483700	OR	GD	SALES FOR RESALE BOOKOUT-GAS	(2,761,954)	100%	(2,761,954)	-	(2,761,954)	100%	(2,761,954)	-	(2,761,954)	-	-
483711	OR	GD	SALES FOR RESALE BOOKOUT OFFSE	2,761,954	100%	2,761,954	-	2,761,954	100%	2,761,954	-	2,761,954	-	-
483730	OR	GD	SALES FOR RESALE-INTRACO LDC G	(10,956,007)	100%	(10,956,007)	-	(10,956,007)	100%	(10,956,007)	-	(10,956,007)	-	-
488000	OR	GD	MISC SERVICE REVENUE	(102,095)	100%	(102,095)	-	(102,095)	100%	(102,095)	-	(102,095)	-	-
489300	OR	GD	TRANSPORTATION REVENUE-3RD PAR	(3,463,485)	100%	(3,463,485)	-	(3,463,485)	100%	(3,463,485)	-	(3,463,485)	-	-
495000	AA	GD	OTHER GAS REVENUE-MISCELLANEOU	(190,606)	31.438%	-	(59,923)	(59,923)	30.224%	(57,609)	(57,609)	2,314	2	
495328	OR	GD	RESIDENTIAL DECOUPLING DEFERRE	(1,192,003)	100%	(1,192,003)	-	(1,192,003)	100%	(1,192,003)	-	(1,192,003)	-	-
495329	OR	GD	AMORTIZATION RES DECOUPLING DE	271,181	100%	271,181	-	271,181	100%	271,181	-	271,181	-	-
495338	OR	GD	NON-RES DECOUPLING DEFERRED RE	90,245	100%	90,245	-	90,245	100%	90,245	-	90,245	-	-
495339	OR	GD	AMORTIZATION NON-RES DECOUPLIN	448,398	100%	448,398	-	448,398	100%	448,398	-	448,398	-	-
496110	OR	GD	PROV FOR RATE REFUND - TAX REF	3,304,389	100%	3,304,389	-	3,304,389	100%	3,304,389	-	3,304,389	-	-
				<b>(57,945,912)</b>		<b>(57,755,306)</b>	<b>(59,923)</b>	<b>(57,815,228)</b>		<b>(57,755,306)</b>	<b>(57,609)</b>	<b>(57,812,914)</b>	<b>2,314</b>	<b>2</b>
TOTAL GAS REVENUES				<b>(145,377,590)</b>		<b>(145,186,984)</b>	<b>(59,923)</b>	<b>(145,246,906)</b>		<b>(145,186,984)</b>	<b>(57,609)</b>	<b>(145,244,592)</b>	<b>2,314</b>	<b>2</b>
804000	OR	GD	GAS COSTS-COMMODITY	30,262,927	100%	30,262,927	-	30,262,927	100%	30,262,927	-	30,262,927	-	-
804001	OR	GD	GAS COSTS-DEMAND	13,390,518	100%	13,390,518	-	13,390,518	100%	13,390,518	-	13,390,518	-	-
804002	OR	GD	TRANSPORT VARIABLE CHARGES	335,969	100%	335,969	-	335,969	100%	335,969	-	335,969	-	-
804010	OR	GD	GAS COSTS - FX HEDGE	16,386	100%	16,386	-	16,386	100%	16,386	-	16,386	-	-
804017	OR	GD	GAS COSTS-TRANSACTION FEE	102,777	100%	102,777	-	102,777	100%	102,777	-	102,777	-	-
804018	OR	GD	Gas Costs - Merchandise Proces	33,909	100%	33,909	-	33,909	100%	33,909	-	33,909	-	-
804600	OR	GD	GAS PURCHASES - FINANCIAL	14,493,474	100%	14,493,474	-	14,493,474	100%	14,493,474	-	14,493,474	-	-
804700	OR	GD	GAS COSTS-OFFSYSTEM BOOKOUT	460,508	100%	460,508	-	460,508	100%	460,508	-	460,508	-	-
804711	OR	GD	GAS COST - BOOKOUT OFFSET	(460,508)	100%	(460,508)	-	(460,508)	100%	(460,508)	-	(460,508)	-	-
804730	OR	GD	GAS COSTS-INTRACO LDC GAS	23,155,510	100%	23,155,510	-	23,155,510	100%	23,155,510	-	23,155,510	-	-
805110	OR	GD	AMORTIZE RECOVERABLE GAS COSTS	(6,621,947)	100%	(6,621,947)	-	(6,621,947)	100%	(6,621,947)	-	(6,621,947)	-	-
805115	OR	GD	AMORT OTH RECOV GAS COSTS-IV F	111,195	100%	111,195	-	111,195	100%	111,195	-	111,195	-	-
805120	OR	GD	DEFER CURRENT UNRECOVERED GAS	5,695,854	100%	5,695,854	-	5,695,854	100%	5,695,854	-	5,695,854	-	-
808100	OR	GD	GAS STORAGE WITHDRAWALS	2,305,170	100%	2,305,170	-	2,305,170	100%	2,305,170	-	2,305,170	-	-
808200	OR	GD	GAS STORAGE INJECTIONS	(2,238,450)	100%	(2,238,450)	-	(2,238,450)	100%	(2,238,450)	-	(2,238,450)	-	-
810000	OR	GD	GAS USED FOR PRODUCTS EXTRACTI	(446,229)	100%	(446,229)	-	(446,229)	100%	(446,229)	-	(446,229)	-	-
813000	AA	GD	OTHER EXPENSE	1,885,741	31.438%	-	592,839	592,839	30.224%	569,946	569,946	(22,893)	(23)	
813010	OR	GD	GTI	46,162	100%	46,162	-	46,162	100%	46,162	-	46,162	-	-
				<b>82,528,968</b>		<b>80,643,226</b>	<b>592,839</b>	<b>81,236,066</b>		<b>80,643,226</b>	-	<b>81,213,173</b>	<b>(22,893)</b>	<b>(23)</b>
824000	OR	GD	NAT GAS STORAGE-OTHER EXPENSES	84,722	100%	84,722	-	84,722	100%	84,722	-	84,722	-	-
837000	OR	GD	NAT GAS STRGE MAINT-OTHER EQUI	150,020	100%	150,020	-	150,020	100%	150,020	-	150,020	-	-
				<b>234,742</b>		<b>234,742</b>	-	<b>234,742</b>		<b>234,742</b>	-	<b>234,742</b>	-	-
408190	OR	GD	TAXES OTHER THAN INC - STORAGE	46,648	100%	46,648	-	46,648	100%	46,648	-	46,648	-	-
				<b>46,648</b>		<b>46,648</b>	-	<b>46,648</b>		<b>46,648</b>	-	<b>46,648</b>	-	-
870000	OR	GD	OPER SUPV/ENG	209,102	100%	209,102	-	209,102	100%	209,102	-	209,102	-	-
870000	AA	GD	OPER SUPV/ENG	2,098,753	31.438%	-	659,806	659,806	30.224%	634,327	634,327	(25,479)	(25)	
874000	OR	GD	DIST EXPENSES OPER-MAINS&SVCS	1,572,100	100%	1,572,100	-	1,572,100	100%	1,572,100	-	1,572,100	-	-
874000	AA	GD	DIST EXPENSES OPER-MAINS&SVCS	1,636,759	31.438%	-	514,564	514,564	30.224%	494,694	494,694	(19,870)	(20)	
875000	OR	GD	DIST EXP OPER-MEA & REG STAT-G	92,639	100%	92,639	-	92,639	100%	92,639	-	92,639	-	-

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Old Allocation Factors

Updated Allocation Factors

Purpose: This adjustment restates actual 2018 base year Oregon Results of Operations allocated expense (excluding 403000 and 409000) accounts using updated allocation factors.

Ferc	Svc	Jur	Desc	Base Year Balance	Allocation Factor 2018	Direct	Allocated	Oregon Results of Operations	Allocation Factor 2019	Direct	Allocated	Oregon Results of Operations	Allocation Factor Adjustment	Allocation Factor Adjustment ('000s)
876000	OR	GD	DIST EXP OPER-MEA & REG STAT-I	7,525	100%	7,525	-	7,525	100%	7,525	-	7,525	-	-
877000	OR	GD	DIST EXP OPER-MEA & REG STAT-C	14,010	100%	14,010	-	14,010	100%	14,010	-	14,010	-	-
878000	OR	GD	DIST EXP OPER-MTR & HOUSE REG	209,855	100%	209,855	-	209,855	100%	209,855	-	209,855	-	-
879000	OR	GD	DIST EXP OPER-CUST INSTALL EXP	1,066,802	100%	1,066,802	-	1,066,802	100%	1,066,802	-	1,066,802	-	-
879000	AA	GD	DIST EXP OPER-CUST INSTALL EXP	124,220	31.438%	-	39,052	39,052	30.224%	-	37,544	37,544	(1,508)	(2)
880000	OR	GD	DIST EXP OPER-OTHER EXPENSES	1,011,302	100%	1,011,302	-	1,011,302	100%	1,011,302	-	1,011,302	-	-
880000	AA	GD	DIST EXP OPER-OTHER EXPENSES	838,134	31.438%	-	263,493	263,493	30.224%	-	253,318	253,318	(10,175)	(10)
881000	OR	GD	DISTRIBUTION RENTS	182	100%	182	-	182	100%	182	-	182	-	-
881000	AA	GD	DISTRIBUTION RENTS	65,050	31.438%	-	20,451	20,451	30.224%	-	19,661	19,661	(790)	(1)
885000	OR	GD	MAINT SUPV/ENG	100,242	100%	100,242	-	100,242	100%	100,242	-	100,242	-	-
885000	AA	GD	MAINT SUPV/ENG	752	31.438%	-	236	236	30.224%	-	227	227	(9)	(0)
887000	OR	GD	DIST EXP MAINT-MAINS	1,616,479	100%	1,616,479	-	1,616,479	100%	1,616,479	-	1,616,479	-	-
889000	OR	GD	DIST EXP MAINT-MEA & REG STAT	365,517	100%	365,517	-	365,517	100%	365,517	-	365,517	-	-
889000	AA	GD	DIST EXP MAINT-MEA & REG STAT	5,872	31.438%	-	1,846	1,846	30.224%	-	1,775	1,775	(71)	(0)
890000	OR	GD	DIST EXP MAINT-MEA & REG STAT	16,582	100%	16,582	-	16,582	100%	16,582	-	16,582	-	-
890000	AA	GD	DIST EXP MAINT-MEA & REG STAT	18,135	31.438%	-	5,701	5,701	30.224%	-	5,481	5,481	(220)	(0)
891000	OR	GD	DIST EXP MAINT-MEA & REG STAT	9,824	100%	9,824	-	9,824	100%	9,824	-	9,824	-	-
891000	AA	GD	DIST EXP MAINT-MEA & REG STAT	6,162	31.438%	-	1,937	1,937	30.224%	-	1,862	1,862	(75)	(0)
892000	OR	GD	DIST EXP MAINT-SERVICES	503,780	100%	503,780	-	503,780	100%	503,780	-	503,780	-	-
893000	OR	GD	DIST EXP MAINT-MTRS & HOUSE RE	509,681	100%	509,681	-	509,681	100%	509,681	-	509,681	-	-
894000	OR	GD	MAINT OF OTHER DISTRIBUTION EQ	451,176	100%	451,176	-	451,176	100%	451,176	-	451,176	-	-
				<b>12,550,635</b>		<b>7,756,798</b>	<b>1,507,086</b>	<b>9,263,884</b>		<b>7,756,798</b>	<b>1,448,889</b>	<b>9,205,687</b>	<b>(58,197)</b>	<b>(58)</b>
408120	OR	GD	TAXES OTHER THAN INC-MUN/OCCUP	3,619,236	100%	3,619,236	-	3,619,236	100%	3,619,236	-	3,619,236	-	-
408170	OR	GD	TAXES OTHER THAN INC-DIST PROP	4,045,342	100%	4,045,342	-	4,045,342	100%	4,045,342	-	4,045,342	-	-
409100	OR	GD	STATE INCOME TAXES	75,000	100%	75,000	-	75,000	100%	75,000	-	75,000	-	-
				<b>7,739,578</b>		<b>7,739,578</b>	-	<b>7,739,578</b>		<b>7,739,578</b>	-	<b>7,739,578</b>	-	-
901000	AA	CD	SUPERVISION	348,385	9.316%	-	32,456	32,456	8.909%	-	31,038	31,038	(1,418)	(1)
902000	OR	GD	METER READING EXP	224,448	100%	224,448	-	224,448	100%	224,448	-	224,448	-	-
903000	OR	GD	CUST ACCOUNTS EXP-RECORDS & CO	755,143	100%	755,143	-	755,143	100%	755,143	-	755,143	-	-
903000	AA	CD	CUST ACCOUNTS EXP-RECORDS & CO	14,706,408	9.316%	-	1,370,049	1,370,049	8.909%	-	1,310,194	1,310,194	(59,855)	(60)
904000	AA	CD	UNCOLLECT ACCTS	3,900,000	9.316%	-	363,324	363,324	8.909%	-	347,451	347,451	(15,873)	(16)
905000	AA	CD	MISC CUST AC EX	575,849	9.316%	-	53,646	53,646	8.909%	-	51,302	51,302	(2,344)	(2)
				<b>20,510,232</b>		<b>979,591</b>	<b>1,819,475</b>	<b>2,799,065</b>		<b>979,591</b>	<b>1,739,985</b>	<b>2,719,576</b>	<b>(79,490)</b>	<b>(79)</b>
908000	OR	GD	CUST SVC & INFO EXP-CUST ASST	177,429	100%	177,429	-	177,429	100%	177,429	-	177,429	-	-
908000	AA	CD	CUST SVC & INFO EXP-CUST ASST	77,273	9.316%	-	7,199	7,199	8.909%	-	6,884	6,884	(315)	(0)
908250	OR	GD	CONSERVATION AMORT	(25,493)	100%	(25,493)	-	(25,493)	100%	(25,493)	-	(25,493)	-	-
908600	OR	GD	CUST SVC & INFO EXP	1,908,413	100%	1,908,413	-	1,908,413	100%	1,908,413	-	1,908,413	-	-
908690	OR	GD	AMORT UNBILLED DSM TARIFF RIDE	(32,599)	100%	(32,599)	-	(32,599)	100%	(32,599)	-	(32,599)	-	-
909000	OR	GD	INFO AND INSTRUCT ADVERT EXP	338,823	100%	338,823	-	338,823	100%	338,823	-	338,823	-	-
909000	AA	CD	INFO AND INSTRUCT ADVERT EXP	43,144	9.316%	-	4,019	4,019	8.909%	-	3,844	3,844	(176)	(0)
910000	AA	CD	CUST SVC & INFO EXP-MISC	710,643	9.316%	-	66,203	66,203	8.909%	-	63,311	63,311	(2,892)	(3)
				<b>3,197,633</b>		<b>2,366,573</b>	<b>77,422</b>	<b>2,443,995</b>		<b>2,366,573</b>	<b>74,039</b>	<b>2,440,612</b>	<b>(3,382)</b>	<b>(3)</b>
912000	OR	GD	SALES EXPENSES-DEMONSTRATING	346	100%	346	-	346	100%	346	-	346	-	-
913000	OR	GD	ADVERTISING EXPENSE	1,040	100%	1,040	-	1,040	100%	1,040	-	1,040	-	-
				<b>1,386</b>		<b>1,386</b>	-	<b>1,386</b>		<b>1,386</b>	-	<b>1,386</b>	-	-
920000	OR	GD	ADMIN & GEN SALARIES	96,178	100%	96,178	-	96,178	100%	96,178	-	96,178	-	-
920000	AA	GD	ADMIN & GEN SALARIES	373,242	31.438%	-	117,340	117,340	30.224%	-	112,809	112,809	(4,531)	(5)
920000	AA	CD	ADMIN & GEN SALARIES	43,908,523	9.316%	-	4,090,518	4,090,518	8.909%	-	3,911,810	3,911,810	(178,708)	(179)
921000	OR	GD	OFFICE SUPPLIES & EXPENSES	32,595	100%	32,595	-	32,595	100%	32,595	-	32,595	-	-
921000	AA	CD	OFFICE SUPPLIES & EXPENSES	6,395,800	9.316%	-	595,833	595,833	8.909%	-	569,802	569,802	(26,031)	(26)
921000	AA	GD	OFFICE SUPPLIES & EXPENSES	6,536	31.438%	-	2,055	2,055	30.224%	-	1,975	1,975	(79)	(0)
923000	OR	GD	OUTSIDE SERVICES EMPLOYED	13,215	100%	13,215	-	13,215	100%	13,215	-	13,215	-	-
923000	AA	CD	OUTSIDE SERVICES EMPLOYED	12,099,653	9.316%	-	1,127,204	1,127,204	8.909%	-	1,077,958	1,077,958	(49,246)	(49)
923000	AA	GD	OUTSIDE SERVICES EMPLOYED	28,187	31.438%	-	8,861	8,861	30.224%	-	8,519	8,519	(342)	(0)
924000	AA	CD	PROPERTY INSURANCE	1,462,930	9.316%	-	136,287	136,287	8.909%	-	130,332	130,332	(5,954)	(6)
924000	AA	GD	PROPERTY INSURANCE	11,385	31.438%	-	3,579	3,579	30.224%	-	3,441	3,441	(138)	(0)
925100	AA	CD	INJURIES & DAMAGES NON PB	3,781,020	9.316%	-	352,240	352,240	8.909%	-	336,851	336,851	(15,389)	(15)
925100	OR	GD	INJURIES & DAMAGES NON PB	84,297	100%	84,297	-	84,297	100%	84,297	-	84,297	-	-

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Old Allocation Factors	Updated Allocation Factors
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Purpose: This adjustment restates actual 2018 base year Oregon Results of Operations allocated expense (excluding 403000 and 409000) accounts using updated allocation factors.

Ferc	Svc	Jur	Desc	Base Year Balance	Allocation Factor 2018	Direct	Allocated	Oregon Results of Operations	Allocation Factor 2019	Direct	Allocated	Oregon Results of Operations	Allocation Factor Adjustment	Allocation Factor Adjustment ('000s)
925200	AA	CD	INJURIES & DAMAGES PB	391,471	9.316%	-	36,469	36,469	8.909%	-	34,876	34,876	(1,593)	(2)
926100	OR	GD	EMPLOYEE PENSIONS & BENEFITS N	681	100%	681	-	681	100%	681	-	681	-	-
926100	AA	CD	EMPLOYEE PENSIONS & BENEFITS N	2,116,931	9.316%	-	197,213	197,213	8.909%	-	188,597	188,597	(8,616)	(9)
926100	AA	GD	EMPLOYEE PENSIONS & BENEFITS N	93,539	31.438%	-	29,407	29,407	30.224%	-	28,271	28,271	(1,136)	(1)
926200	AA	CD	EMPLOYEE PENSIONS & BENEFITS P	60,889,359	9.316%	-	5,672,453	5,672,453	8.909%	-	5,424,633	5,424,633	(247,820)	(248)
926205	AA	CD	EMPLOYEE NON SERV PENSION & BE	4,981,215	9.316%	-	464,050	464,050	8.909%	-	443,776	443,776	(20,274)	(20)
928000	OR	GD	REGULATORY COMMISSION EXPENSES	790,725	100%	790,725	-	790,725	100%	790,725	-	790,725	-	-
928000	AA	CD	REGULATORY COMMISSION EXPENSES	1,483,484	9.316%	-	138,201	138,201	8.909%	-	132,164	132,164	(6,038)	(6)
928000	AA	GD	REGULATORY COMMISSION EXPENSES	10,701	31.438%	-	3,364	3,364	30.224%	-	3,234	3,234	(130)	(0)
930200	AA	CD	MISC GENERAL EXPENSE	4,116,971	9.316%	-	383,537	383,537	8.909%	-	366,781	366,781	(16,756)	(17)
930200	AA	GD	MISC GENERAL EXPENSE	278,003	31.438%	-	87,399	87,399	30.224%	-	84,024	84,024	(3,375)	(3)
930200	OR	GD	MISC GENERAL EXPENSE	33,172	100%	33,172	-	33,172	100%	33,172	-	33,172	-	-
931000	AA	CD	MISC GENERAL-RENTS	286,688	9.316%	-	26,708	26,708	8.909%	-	25,541	25,541	(1,167)	(1)
935000	OR	GD	MAINT OF STRUCTURE & IMPROVEME	158,925	100%	158,925	-	158,925	100%	158,925	-	158,925	-	-
935000	AA	CD	MAINT OF STRUCTURE & IMPROVEME	13,387,397	9.316%	-	1,247,170	1,247,170	8.909%	-	1,192,683	1,192,683	(54,487)	(54)
				<b>157,312,820</b>		<b>1,209,787</b>	<b>14,719,887</b>	<b>15,929,673</b>		<b>1,209,787</b>	<b>14,078,079</b>	<b>15,287,865</b>	<b>(641,808)</b>	<b>(642)</b>
407311	AA	CD	REG DEBITS - AFUDC AMORTIZATIO	17,151	9.316%	-	1,598	1,598	8.909%	-	1,528	1,528	(70)	(0)
407311	AA	GD	REG DEBITS - AFUDC AMORTIZATIO	1	31.438%	-	0	0	30.224%	-	0	0	(0)	(0)
407311	OR	GD	REG DEBITS - AFUDC AMORTIZATIO	304	100%	304	-	304	100%	304	-	304	-	-
407319	OR	GD	AFUDC EQUITY TAX DEFERRAL□	157,643	100%	157,643	-	157,643	100%	157,643	-	157,643	-	-
407336	OR	GD	MDM SYSTEM AMORTIZATION□	249,000	100%	249,000	-	249,000	100%	249,000	-	249,000	-	-
				<b>424,099</b>		<b>406,947</b>	<b>1,598</b>	<b>408,545</b>		<b>406,947</b>	<b>1,528</b>	<b>408,475</b>	<b>(70)</b>	<b>(0)</b>
				<b>139,169,152</b>		<b>(43,801,708)</b>	<b>18,658,384</b>	<b>(25,143,324)</b>		<b>(43,801,708)</b>	<b>17,284,911</b>	<b>(25,946,850)</b>	<b>(803,526)</b>	<b>(804)</b>

Note: This workpaper adjusts the operating expenses with the exclusion of FERC Accounts 403000 Depreciation Expenses, where the calculation is completed in the capital adjustments and FERC account 409000, as the Company calculates FIT expense at 21% and the balance in FERC Account 409000 may not reflect the company's overall federal tax liability.

		2018	2019
	Customers	13.940%	13.878%
CD.AA	4 factor	9.316%	8.909%
CD.AA	Customers	29.283%	29.035%
GD.AA	4 factor	31.438%	30.224%
GD.AA	GD.OR	100.000%	100.000%
GD.OR	GD.	100.000%	100.000%
GD.			



**Interoffice Memorandum**  
**State and Federal Regulation**

**TO:** Distribution

**DATE:** 01/22/19

**FROM:** Jeanne Pluth

**SUBJECT:** Allocation Factors

The following Four Factor Percentages should be used to allocate common operating costs and plant between utility services effective 1/1/2019.

New Service Code	New Jurisdiction Code	Old Utility Code	Description	Electric	Gas	OR Gas
CD	AA	7	No. of Customers	52.202%	33.920%	13.878%
CD	AA	7	Net Direct Plant	76.142%	15.742%	8.116%
CD	AA	7	Four Factor	70.578%	20.513%	8.909%
GD	AA	8	No. of Customers	0.000%	70.965%	29.035%
GD	AA	8	Four Factor	0.000%	69.776%	30.224%
CD	AN	9	No. of Customers	60.614%	39.386%	0.000%
CD	AN/WA/ID	9	Four Factor	77.874%	22.126%	0.000%

Prep by: \_\_\_\_\_

**Interoffice Memorandum**  
**State and Federal Regulation**

**TO:** Distribution

**FROM:** Jeanne Pluth

**SUBJECT:** Allocation Factors

**DATE:** 01/26/18

The following Four Factor Percentages should be used to allocate common operating costs and plant between utility services effective 1/1/2018.

New Service Code	New Jurisdiction Code	Old Utility Code	Description	Electric	Gas	OR Gas
CD	AA	7	No. of Customers	52.395%	33.665%	13.940%
CD	AA	7	Net Direct Plant	77.368%	14.679%	7.953%
CD	AA	7	Four Factor	70.135%	20.549%	9.316%
GD	AA	8	No. of Customers	0.000%	70.717%	29.283%
GD	AA	8	Four Factor	0.000%	68.562%	31.438%
CD	AN	9	No. of Customers	60.882%	39.118%	0.000%
CD	AN/WA/ID	9	Four Factor	77.715%	22.285%	0.000%

If you have any questions please call me at X2204.

Distribution:	Laura Vickers	John Wilcox	Megan Kennedy
	Adam Munson	Janessa Stromberger	Cheryl Kettner
	Rosemary Coulson	Bill Abrahamse	Tara Knox
	Jennifer McCauley	Catherine Mueller	Lauren Pendergraft
	Cindy Healy	Jason Boni	Karen Schuh
	Zachary Tyree	Christine Machado	Frank Johnson
	Theresa Nanny	Lori Hermanson	Marcus Garbarino
	Monica Bannon	Dan Loutzenheiser	Neil Thorson
	Karrie Wilson	Keri Meister	Jason Lang

Prep by: \_\_\_\_\_

Sum of Allocation Factor Adjustment ('000s)	
0	Total
407	1
408	0
409	44
410	-36
411	-1
419	2
421	0
426	0
431	0
432	2
480	0
481	0
483	0
484	0
488	0
489	0
495	2
496	0
499	0
804	0
805	0
808	0
811	0
813	-23
824	0
837	0
870	-25
874	-20
875	0
876	0
877	0
878	0
879	-2
880	-10
881	-1
885	0
887	0
889	0
890	0
891	0
892	0
893	0
894	0
901	-1
902	0
903	-60
904	-16
905	-2
908	0
909	0
910	-3

912	0
913	0
920	-183
921	-26
923	-50
924	-6
925	-17
926	-278
928	-6
930	-20
931	-1
935	-54
Grand Total	-791

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/29/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Annette Brandon
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 244	TELEPHONE:	(509) 495-4324
		EMAIL:	annette.brandon@avistacorp.com

**REQUEST:**

Please refer to Avista/500, Smith/19. The Company notes in its testimony that “The labor incurred by the Executive Officer group for time allocated to the Hydro One is also reclassified from non-utility operations to utility operations for approximately \$60,000 in expense or \$62,000 in revenue requirement. The net impact of this adjustment is a total system utility/non-utility allocation of 80% utility/20% non-utility, well below the allocation for the years prior to the Hydro One transaction.”

- a. Please provide all verification and/or evidence that supports this statement.
- b. Please also provide a narrative answer explaining how the \$60,000 in expense was derived.
- c. Please confirm that the quotation referenced above is intended to mean that the Company adjusted \$60,000 *out of* rates because the expense was related to the Hydro One merger, which is not recoverable in rates, as opposed to the Executive Officer time being “reclassified from non-utility operations *to* utility operations” as the response reads.

**RESPONSE:**

- a. The table below summarizes the allocation of executive labor for 2014 – 2018 between utility and non-utility expense in support of the Company’s statement “..well below the allocation for years prior to the Hydro One transaction”.

Year	Non-Operating	Operating	Grand Total	Explanation
2014	17%	83%	100%	Including Ecova
2015	11%	89%	100%	
2016	9%	91%	100%	
2017	24%	76%	100%	Hydro One
2018	22%	78%	100%	Hydro One

In 2014, the higher amount of allocated non-operating for 2014 was due to the Company’s largest subsidiary Ecova. This Company was sold off during 2014. Post-closing of Ecova, and Prior to Hydro One, the Company’s approximate allocation between non-operating and operating was 10% and 90%, respectively.

- b. Please see Workpaper Smith G-SW-05 H1 Reclass for a download from the Company’s financial reporting database of total labor charges related to Hydro One, categorized by employee class (executive, exempt, etc.). The amount related to executive officers is

\$620,724.69, which is then multiplied by Oregon's Allocation of 9.515% (per Results of Operations), for a net result of \$60,530.

- c. The Company *increased* Oregon-allocated operating labor for the test year 2020 because the base year 2018 was too low due to Hydro One activities being charged to non-utility expense. As stated in Company witness Smith testimony, no expenses related to Hydro One were included in the Company's case.

Because executives and other employees will no longer be charging non-utility expense for time spent on the Hydro One merger, they will resume their responsibilities on utility-related activities and therefore charge utility expense; necessitating an adjustment in order to capture the appropriate amount of labor anticipated to occur in the test year 2020.

Please see G-SW-03 cell K90 for this adjustment.

**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	05/23/2019
CASE NO.:	UG 366	WITNESS:	Jennifer Smith
REQUESTER:	PUC Staff	RESPONDER:	Jennifer Smith
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 246	TELEPHONE:	(509) 495-2098
		EMAIL:	Jennifer.smith@avistacorp.com

**REQUEST:**

Please provide the total cost to Avista of the Hydro One merger (total should include all Avista jurisdictions combined; we are not asking for only the Oregon allocation).

**RESPONSE:**

The total costs to Avista for the Hydro One merger was \$37,999,741, which was all charged to a non-utility account. There were no charges allocated to any of our jurisdictions; costs for the Hydro One Merger were charged to the shareholders.

Sum of Transaction Amount ORGANIZATION_DESC	Employee Name	Employee Job Title	Accounting Year 2017	2018	2019	Grand Total
A02 - HRIS/Payroll	Webb, Rolanda Ryan	HRIS-Payroll Supervisor		93.06		93.06
<b>A02 - HRIS/Payroll Total</b>				<b>93.06</b>		<b>93.06</b>
A04 - Environmental Affairs	Howard, Bruce Fletcher	Sr Dir Environmental Affairs	21,366.81	5,948.58		27,315.39
<b>A04 - Environmental Affairs Total</b>			<b>21,366.81</b>	<b>5,948.58</b>		<b>27,315.39</b>
A07 - Gen Mgmt & Admin Support	Dempsey, Thomas Charles	Mgr Thermal Operations and Maintenance		1,555.30		1,555.30
<b>A07 - Gen Mgmt &amp; Admin Support Total</b>				<b>1,555.30</b>		<b>1,555.30</b>
A39 - COTS Development	Fitzsimmons, Robert C	Solution Architect		1,075.00		1,075.00
<b>A39 - COTS Development Total</b>				<b>1,075.00</b>		<b>1,075.00</b>
A50 - Director of Ops WA & ID	Howell, David Ray	Dir Operations	3,059.62	4,174.30		7,233.92
<b>A50 - Director of Ops WA &amp; ID Total</b>			<b>3,059.62</b>	<b>4,174.30</b>		<b>7,233.92</b>
A54 - Products and Services	Magalsky, Kelly Edward	Director Product & Services	746.10			746.10
<b>A54 - Products and Services Total</b>			<b>746.10</b>			<b>746.10</b>
A56 - System Operations	Brandon, Garth L	Chief System Operator		69.24		69.24
<b>A56 - System Operations Total</b>				<b>69.24</b>		<b>69.24</b>
A57 - Ed Utility Accounting	Bentley, Sherry A	Acctg Analyst II		124.92		124.92
	Stromberger, Janessa Dawn	Sr Accounting Analyst		282.49		282.49
<b>A57 - Ed Utility Accounting Total</b>				<b>407.41</b>		<b>407.41</b>
B02 - Benefits	Prince, Mary Evelyn	Dir Benefits HRIS & Payroll	3,095.17	3,008.19		6,103.36
<b>B02 - Benefits Total</b>			<b>3,095.17</b>	<b>3,008.19</b>		<b>6,103.36</b>
B09 - Network Operations	Best, Mark Steven	Sr Network Engineer			11.03	11.03
	Boyer, Justin D	Sr Network Engineer		64.02		64.02
<b>B09 - Network Operations Total</b>				<b>64.02</b>	<b>11.03</b>	<b>75.05</b>
B16 - Government Relations	Sprague, Kevin Collins	Sr Dir Government Relations	39,664.35	21,825.57		61,489.92
	(blank)	(blank)		2,556.75		2,556.75
<b>B16 - Government Relations Total</b>			<b>39,664.35</b>	<b>24,382.32</b>		<b>64,046.67</b>
C02 - Internal Communications	Smith, Brandon R	Mgr Corp Communications	10,181.23			10,181.23
<b>C02 - Internal Communications Total</b>			<b>10,181.23</b>			<b>10,181.23</b>
C11 - Enterprise Cust. Systems	Pemberton, Bobbi Jo	Analyst Business II		580.54		580.54
	Silkworth, Mary Ann	Mgr Enterprise Systems Mgr		312.59		312.59
<b>C11 - Enterprise Cust. Systems Total</b>				<b>893.13</b>		<b>893.13</b>
C19 - Security Operations	Bergman, Paul Eugene	Security Associate		20.83		20.83
<b>C19 - Security Operations Total</b>				<b>20.83</b>		<b>20.83</b>
C54 - Tax Services	Cooper, Catherine Dianne	Acctg Analyst II		189.21		189.21
<b>C54 - Tax Services Total</b>				<b>189.21</b>		<b>189.21</b>
D08 - Energy Del Gen Mg	Brandkamp, Michelle L	Exec Asst II		189.69		189.69
	Kirkeby, Curtis A	Fellow Engineer	296.35			296.35
<b>D08 - Energy Del Gen Mg Total</b>			<b>296.35</b>	<b>189.69</b>		<b>486.04</b>
D54 - Corp & Subs Accounting	McLelland, Ian J		582.36	4,036.64		4,619.00
	Munson, Adam Clinton	Director of Accounting	447.78	2,963.70		3,411.48
	Wenz, Stacey L	Analyst Sr		984.59		984.59
<b>D54 - Corp &amp; Subs Accounting Total</b>			<b>1,030.14</b>	<b>7,984.93</b>		<b>9,015.07</b>
D55 - Natural Gas Resources	Dorr, Justin M	Mgr Natural Gas Scheduling		52.20		52.20
<b>D55 - Natural Gas Resources Total</b>				<b>52.20</b>		<b>52.20</b>
D56 - Director of Engineering/System Op	Magruder, Michael A	Dir Trans Ops & System Planning		3,508.86		3,508.86
<b>D56 - Director of Engineering/System Ops Total</b>				<b>3,508.86</b>		<b>3,508.86</b>
E01 - Exec Administration	Christie, Kevin J	VP Ext Affairs & Chief Cust Officer	59,778.71	102,749.66	5,846.16	168,374.53
	Cox, Bryan A	VP Safety and HR Shared Services		7,287.49		7,287.49
	Durkin, Marian McMahon	Sr VP General Counsel Corp Sec & CCO	47,075.69	40,723.38	4,802.86	92,601.93
	Feltes, Karen S	Sr VP Chief HR Officer	47,987.61	20,500.06	86.54	68,574.21
	Kensok, James M	VP & CIO	34,892.37	24,982.35	1,850.94	61,725.66
	Krasselt, Ryan L	VP & Controller	29,519.59	10,743.30		40,262.89



<b>E01 - Exec Administration</b>	<b>Meyer, David John</b>	VP & Chief Counsel Reg	58,070.76	180,966.99	8,086.54	247,124.29
	<b>Morris, Scott L</b>	Chairman and CEO	75,198.51	96,203.57	2,639.06	174,041.14
	<b>Norwood, Kelly O' Neal</b>	VP State & Fed Regulation	40,889.48			40,889.48
	<b>Rosentrater, Heather Lynn-Beese</b>	VP of Energy Delivery	22,178.81	14,770.38	1,046.16	37,995.35
	<b>Schlect, Edward D</b>	Chief Strategy Officer	42,146.37	28,312.46	620.20	71,079.03
	<b>Thackston, Jason R</b>	Sr VP Energy Resources	29,701.48	17,041.92		46,743.40
	<b>Thies, Mark T</b>	Sr VP and CFO	39,898.61	46,783.54	3,330.75	90,012.90
	<b>Vermillion, Dennis P</b>	President Avista Corp	23,047.78	29,659.59	627.40	53,334.77
<b>E01 - Exec Administration Total</b>			<b>550,385.77</b>	<b>620,724.69</b>	<b>28,936.61</b>	<b>#####</b>
<b>E02 - Corp Org Development</b>	<b>Quincy, Diane K</b>	Dir Leadershp & Org Dev	2,054.22	2,806.90		4,861.12
<b>E02 - Corp Org Development Total</b>			<b>2,054.22</b>	<b>2,806.90</b>		<b>4,861.12</b>
<b>E14 - Environmental Compliance</b>	<b>Howard, Bruce Fletcher</b>	Sr Dir Environmental Affairs		79.27		79.27
<b>E14 - Environmental Compliance Total</b>				<b>79.27</b>		<b>79.27</b>
<b>E19 - Dist Systems Ops</b>	<b>Heston, Timothy L</b>	System Engineer II		30.27		30.27
<b>E19 - Dist Systems Ops Total</b>				<b>30.27</b>		<b>30.27</b>
<b>E55 - Power Supply</b>	<b>Baker, Megan Cathleen</b>	Pre-Scheduler		46.16		46.16
	<b>Follini, Robert George</b>	Mgr PreSchedule & Real-time		78.65		78.65
	<b>Frank, Jennifer L</b>	Pre-Scheduler		47.30		47.30
	<b>Gall, James D</b>	Integrated Resource Planning Mgr	253.76	380.64		634.40
	<b>Kinney, Scott J</b>	Dir Power Supply	95.57			95.57
<b>E55 - Power Supply Total</b>			<b>349.33</b>	<b>552.75</b>		<b>902.08</b>
<b>E56 - Transmission Services</b>	<b>Schlect, Jeffrey A</b>	Mgr Transm Contracts		80.82		80.82
<b>E56 - Transmission Services Total</b>				<b>80.82</b>		<b>80.82</b>
<b>F39 - Oracle Fin Sevices Dev</b>	<b>Payne, Ryan David</b>	Software Developer Expert		1,853.34		1,853.34
<b>F39 - Oracle Fin Sevices Dev Total</b>				<b>1,853.34</b>		<b>1,853.34</b>
<b>F50 - Contact Ctr-Spokane Credit</b>	<b>Garrett, Lisa Marie</b>	Products and Svcs Coord 3		174.87		174.87
<b>F50 - Contact Ctr-Spokane Credit Total</b>				<b>174.87</b>		<b>174.87</b>
<b>F52 - Key Bus. Customer Accts.</b>	<b>Bonfield, Shawn J</b>	Acct Executive II		150.00		150.00
<b>F52 - Key Bus. Customer Accts. Total</b>				<b>150.00</b>		<b>150.00</b>
<b>F53 - AM Lewis/Clark</b>	<b>Tatko, Michael Robert</b>	Regional Business Mgr II		375.00	323.58	698.58
<b>F53 - AM Lewis/Clark Total</b>				<b>375.00</b>	<b>323.58</b>	<b>698.58</b>
<b>F54 - Treasury &amp; Trust Mgmt</b>	<b>Gorton, Patrice Kim</b>	Dir of Corp Finance		1,283.56		1,283.56
	<b>Lang, Jason Eric</b>	Dir of Corp Finance	4,364.25			4,364.25
	<b>Pendergraft, Lauren C</b>	Mgr - D O		5,631.25		5,631.25
	<b>Senescall, Susan Dee</b>	Acctg Analyst I		154.89		154.89
<b>F54 - Treasury &amp; Trust Mgmt Total</b>			<b>4,364.25</b>	<b>7,069.70</b>		<b>11,433.95</b>
<b>F55 - Financial Planning and Analysis</b>	<b>Coulson, Rosemary P</b>	Analyst Financial Sr		7,382.90		7,382.90
	<b>Johnson, Frank M</b>	Analyst Oprns II		457.82		457.82
	<b>Machado, Christine Anne</b>	Analyst Financial Sr		1,135.32		1,135.32
	<b>Thorson, Neil A</b>	Mgr Electric Operations I	103.54			103.54
	<b>Vickers, Laura Thi</b>	Dir Financial Planning and Analysis	67.59	3,390.64		3,458.23
<b>F55 - Financial Planning and Analysis Total</b>			<b>171.13</b>	<b>12,366.68</b>		<b>12,537.81</b>
<b>G02 - Employee Safety</b>	<b>Sharp, Clinton D</b>	Sr Safety and Health Spclst		1,458.16		1,458.16
<b>G02 - Employee Safety Total</b>				<b>1,458.16</b>		<b>1,458.16</b>
<b>G51 - Dir of Natural Gas</b>	<b>Faulkenberry, Michael J</b>	Dir of Natural Gas		862.87		862.87
<b>G51 - Dir of Natural Gas Total</b>				<b>862.87</b>		<b>862.87</b>
<b>G53 - Area Manager - CDA</b>	<b>Shea, Patricia J</b>	Regional Business Mgr II		122.58		122.58
<b>G53 - Area Manager - CDA Total</b>				<b>122.58</b>		<b>122.58</b>
<b>H14 - Comm. Outreach &amp; Support</b>	<b>Lee, Lisa M</b>	Energy Efficiency Program Manager I	90.27	708.17		798.44
	<b>Meyer, Kristine Amelia Kimble</b>	Comm Invst & Fndation Mgr	226.70			226.70
<b>H14 - Comm. Outreach &amp; Support Total</b>			<b>316.97</b>	<b>708.17</b>		<b>1,025.14</b>
<b>H51 - Supply Chain Mgmt</b>	<b>Swallom, Robin L</b>	Tech Supply Chain Contracts II		74.71		74.71
<b>H51 - Supply Chain Mgmt Total</b>				<b>74.71</b>		<b>74.71</b>
<b>H54 - AP/Remittance Services</b>	<b>Hayne, Angela Lynn</b>	Mgr Accounts Payable		27.54		27.54
<b>H54 - AP/Remittance Services Total</b>				<b>27.54</b>		<b>27.54</b>

<b>J50 - Community Development</b>	<b>Kiesbuy, Todd W</b>	Regional Business Mgr II		102.79		102.79
	<b>Lynch, Patrick Michael</b>	Dir Energy Solutions	7,738.76	344.42		8,083.18
	<b>Rose, Melanie K.</b>	Regional Business Mgr I			729.80	729.80
	<b>Trabun, Steven J</b>	Regional Business Mgr II		125.71		125.71
<b>J50 - Community Development Total</b>			<b>7,738.76</b>	<b>572.92</b>	<b>729.80</b>	<b>9,041.48</b>
<b>J54 - Internal Auditing</b>	<b>Fulton, Ty J</b>	Sr Auditor Info Sys		212.82		212.82
	<b>Simmons, Ronald G</b>	Auditor Info Sys		1,397.03	48.17	1,445.20
	<b>Van Orden, Tracy Annette</b>	Dir Internal Audit	132.90	1,186.34		1,319.24
<b>J54 - Internal Auditing Total</b>			<b>132.90</b>	<b>2,796.19</b>	<b>48.17</b>	<b>2,977.26</b>
<b>K02 - Compensation</b>	<b>Ellenson, Dawnell Lee</b>	Sr Mgr Comp Analytics Compliance	4,808.91	8,907.99		13,716.90
<b>K02 - Compensation Total</b>			<b>4,808.91</b>	<b>8,907.99</b>		<b>13,716.90</b>
<b>L39 - Nucleus Development</b>	<b>Carroll, Suzanne Eklund</b>	Software Developer Expert		10,056.78		10,056.78
	<b>Lopelly, Ramgopal Rao</b>	Software Developer Expert		470.87		470.87
	<b>Rettenmier, Curtis Alfred</b>	Software Developer Expert		223.49		223.49
<b>L39 - Nucleus Development Total</b>				<b>10,751.14</b>		<b>10,751.14</b>
<b>M02 - Corp Learning &amp; Develop</b>	<b>Pearson, Jenifer Denise</b>	Learning and Development Coordinator		1,336.40		1,336.40
<b>M02 - Corp Learning &amp; Develop Total</b>				<b>1,336.40</b>		<b>1,336.40</b>
<b>M09 - Central Systems</b>	<b>Burns, David P</b>	System Engr III		358.37	199.74	558.11
<b>M09 - Central Systems Total</b>				<b>358.37</b>	<b>199.74</b>	<b>558.11</b>
<b>M11 - EAM Technology</b>	<b>Bradley, Tamara Kay</b>	EAM Manager	132.81			132.81
<b>M11 - EAM Technology Total</b>			<b>132.81</b>			<b>132.81</b>
<b>M19 - Central Systems Ops</b>	<b>Testa, Rory Curtis</b>	System Engineer II			10.94	10.94
<b>M19 - Central Systems Ops Total</b>					<b>10.94</b>	<b>10.94</b>
<b>M54 - Business Development</b>	<b>Gustafson, Mark W</b>	Dir Innovation and Strategy		1,701.86		1,701.86
	<b>Rile, Christine A</b>	Exec Asst II		66.10		66.10
<b>M54 - Business Development Total</b>				<b>1,767.96</b>		<b>1,767.96</b>
<b>N02 - HR Shared Services</b>	<b>Brown, George W</b>	Dir Human Resources		633.85		633.85
	<b>Rosentrater, Eric D</b>	Dir Safety & Craft Training		2,160.80		2,160.80
<b>N02 - HR Shared Services Total</b>				<b>2,794.65</b>		<b>2,794.65</b>
<b>N09 - Office of CIO</b>	<b>Corder, James Bronson</b>	Dir I T Infrastructure	3,841.79	8,563.01		12,404.80
	<b>Dever, Patrick Dennis</b>	Chief Data Strategist		721.65		721.65
	<b>Nikdel, Hossein Ranjbar</b>	Dir App Sys & Progmng		711.54		711.54
<b>N09 - Office of CIO Total</b>			<b>3,841.79</b>	<b>9,996.20</b>		<b>13,837.99</b>
<b>N50 - Director of Customer Service</b>	<b>Broemeling, Mike</b>	Dir Customer & Gen Svs	1,092.04	1,798.24		2,890.28
<b>N50 - Director of Customer Service Total</b>			<b>1,092.04</b>	<b>1,798.24</b>		<b>2,890.28</b>
<b>P03 - Energy Deliver Tech Proj</b>	<b>Malensky, Vernon Louis</b>	Mgr Projects	210.35			210.35
<b>P03 - Energy Deliver Tech Proj Total</b>			<b>210.35</b>			<b>210.35</b>
<b>P08 - Distribution Services</b>	<b>Diedesch, Michael Patrick</b>	Engr Sr	232.40			232.40
<b>P08 - Distribution Services Total</b>			<b>232.40</b>			<b>232.40</b>
<b>P09 - Project Management</b>	<b>Beil, Anissa Austin</b>	IT Program Mgr		2,944.55		2,944.55
	<b>Raymond, Leianne Marie</b>	IT Program Mgr		122.31		122.31
<b>P09 - Project Management Total</b>				<b>3,066.86</b>		<b>3,066.86</b>
<b>P51 - Distribution Operations</b>	<b>Arts, Reuben J</b>	Manager Distribution Operations		57.79		57.79
	<b>Muller, Christopher Carl</b>	Electric Distribution Dispatcher		52.57		52.57
<b>P51 - Distribution Operations Total</b>				<b>110.36</b>		<b>110.36</b>
<b>P53 - AM Moscow/Pullman</b>	<b>Kimmell, Paul J</b>	Regional Business Mgr II		230.96	411.11	642.07
<b>P53 - AM Moscow/Pullman Total</b>				<b>230.96</b>	<b>411.11</b>	<b>642.07</b>
<b>P99 - IT Director</b>	<b>Busby, Michael John</b>	Mgr IT Operations		529.05		529.05
	<b>Leija, Andres</b>	Mgr IT Prog Mgmt		524.79		524.79
	<b>Ogle, James Patrick</b>	Sr Mgr Network Engineering		1,865.88		1,865.88
	<b>Roys, Walter L</b>	Mgr System Engr		548.27		548.27
	<b>Storey, Robert C</b>	Sr Mgr Security Engrg and Ops		3,016.21		3,016.21
<b>P99 - IT Director Total</b>				<b>6,484.20</b>		<b>6,484.20</b>
<b>R11 - Regulatory Affairs</b>	<b>Andrews, Elizabeth M</b>	Sr Mgr Revenue Requirements	2,226.83	12,354.13		14,580.96
	<b>Brandon, Annette M</b>	Sr Regulatory Affairs Analyst II	1,439.93	1,727.91		3,167.84

<b>R11 - Regulatory Affairs</b>	<b>Ehrbar, Patrick Dolan</b>	Director of Regulatory Affairs	14,476.86	70,174.20	475.38	85,126.44
	<b>Gervais Falkner, Linda Marie</b>	Sr Mgr Regulatory Policy	13,789.18	43,187.34		56,976.52
	<b>Hanson, Patty L</b>	Coord Rates	260.00	2,697.13	26.65	2,983.78
	<b>Kimball, Paul W</b>	Sr Regulatory Affairs Analyst II	12,665.08	30,224.12	351.91	43,241.11
	<b>Knox, Tara L.</b>	Regulatory Affairs Analyst III		550.61		550.61
	<b>Machado, David Jerome</b>	Sr Regulatory Affairs Analyst II		3,947.39		3,947.39
	<b>Majure, Jaime Kendyl</b>	Regulatory Affairs Analyst II	4,407.69	8,877.19	428.49	13,713.37
	<b>Miller, Joseph David</b>	Regulatory Affairs Analyst III	609.37	1,484.39		2,093.76
	<b>Pluth, Jeanne Marie</b>	Regulatory Acctg Mgr	6,342.89	2,675.68		9,018.57
	<b>Smith, Jennifer Susan</b>	Regulatory Affairs Analyst III	17,669.51	77,492.29	311.82	95,473.62
<b>R11 - Regulatory Affairs Total</b>			<b>73,887.34</b>	<b>255,392.38</b>	<b>1,594.25</b>	<b>330,873.97</b>
<b>R54 - Risk Management</b>	<b>Armstrong, Georgina Marie</b>	Contracts Credit Mgt II	140.28			140.28
	<b>Brandkamp, Robert Edward</b>	Risk Program Manager Sr		807.52		807.52
	<b>Dengel, Kelly M</b>	Project Mgr III		622.72		622.72
	<b>Thilo, Megan Anne</b>	Mgr - D O		531.93		531.93
	<b>Tosic Defenbach, Marta</b>	Acctg Analyst III		100.62		100.62
<b>R54 - Risk Management Total</b>			<b>140.28</b>	<b>2,062.79</b>		<b>2,203.07</b>
<b>S52 - Sr Mgr of Shared Service</b>	<b>Scarlett, Anna Marie</b>	Director Shared Services	199.29	3,094.05		3,293.34
<b>S52 - Sr Mgr of Shared Service Total</b>			<b>199.29</b>	<b>3,094.05</b>		<b>3,293.34</b>
<b>S54 - Corporate Communications</b>	<b>Anderson, Dana Lynn</b>	Dir of Corp Comm-Mrkt	14,290.71	46,273.46	5,432.70	65,996.87
	<b>Fielder, Casey Marie</b>	Communications Mgr Sr	7,357.47	34,985.63	2,189.98	44,533.08
	<b>Jue, Laurine Emi</b>	Communications Mgr Sr	11,397.11			11,397.11
	<b>Smith, Brandon R</b>	Mgr Corp Communications		10,801.32	4,225.00	15,026.32
<b>S54 - Corporate Communications Total</b>			<b>33,045.29</b>	<b>92,060.41</b>	<b>11,847.68</b>	<b>136,953.38</b>
<b>T08 - Electric Engineer</b>	<b>DiLuciano, Joshua D</b>	Dir Elec Engrg	303.29	2,176.15		2,479.44
	<b>Pickett, Rodney D</b>	Engr Principal		207.69		207.69
<b>T08 - Electric Engineer Total</b>			<b>303.29</b>	<b>2,383.84</b>		<b>2,687.13</b>
<b>T52 - WA-ID Energy Efficiency</b>	<b>Finesilver, Ryan S</b>	Energy Efficiency Program Manager II		506.10		506.10
	<b>Gifford, Amber Marie</b>	Manager Energy Efficiency I	87.84	527.01		614.85
	<b>Johnson, Daniel Curtis</b>	Dir Energy Efficiency	850.79			850.79
<b>T52 - WA-ID Energy Efficiency Total</b>			<b>938.63</b>	<b>1,033.11</b>		<b>1,971.74</b>
<b>T54 - Rev and Fin Systems</b>	<b>Judge, Tami M</b>	Mgr Rev Acctg and Fin Systems		1,363.57		1,363.57
	<b>Markson, Carol A</b>	Sr Accounting System Analyst		2,143.26		2,143.26
	<b>Mueller, Catherine M</b>	Mgr Rev Acctg and Fin Systems		259.62		259.62
	<b>Tyree, Zachary Paul</b>	Acctg Analyst II		484.12		484.12
<b>T54 - Rev and Fin Systems Total</b>				<b>4,250.57</b>		<b>4,250.57</b>
<b>U01 - Legal Staff</b>	<b>Andrea, Michael G</b>	Senior Counsel II	961.09			961.09
	<b>Bachtel-Browning, Britt</b>	Senior Counsel II		1,655.96		1,655.96
	<b>Hesler, Gregory Curtis</b>	Senior Counsel II	343.26	1,886.90		2,230.16
<b>U01 - Legal Staff Total</b>			<b>1,304.35</b>	<b>3,542.86</b>		<b>4,847.21</b>
<b>V50 - AM Oregon</b>	<b>Vincent, Steve L</b>	Regional Business Mgr II		111.57		111.57
<b>V50 - AM Oregon Total</b>				<b>111.57</b>		<b>111.57</b>
<b>W09 - Application Support</b>	<b>Mudge, Michael L</b>	Applications Manager		548.27		548.27
	<b>Pegg, Jason Wayne</b>	Domain Architect		538.46		538.46
	<b>Smith, Graham C</b>	Applications Manager		3,302.23		3,302.23
<b>W09 - Application Support Total</b>				<b>4,388.96</b>		<b>4,388.96</b>
<b>W39 - IS Delivery</b>	<b>Halloran, Matthew L</b>	IT Program Manager Career		88.95		88.95
	<b>Robisch, Colleen J</b>	IS/IT Lead 1		148.79		148.79
<b>W39 - IS Delivery Total</b>				<b>237.74</b>		<b>237.74</b>
<b>X02 - HR/Comp/Labor &amp; Employee Relati</b>	<b>Cox, Bryan A</b>	VP Safety and HR Shared Services	3,126.68			3,126.68
<b>X02 - HR/Comp/Labor &amp; Employee Relations Total</b>			<b>3,126.68</b>			<b>3,126.68</b>
<b>X19 - Data Operations</b>	<b>Chepin, Martin Joseph</b>	Database Administration Career		738.13		738.13
	<b>Grabow, Brandon R</b>	Database Administration Career		1,577.49	165.38	1,742.87
<b>X19 - Data Operations Total</b>				<b>2,315.62</b>	<b>165.38</b>	<b>2,481.00</b>
<b>X39 - Data Development</b>	<b>Daymont, Kevin Clark</b>	Software Developer Expert		36.27		36.27

<b>X39 - Data Development</b>	<b>Lester, Stephen E</b>	Database Administration Senior		175.17		175.17
<b>X39 - Data Development Total</b>				<b>211.44</b>		<b>211.44</b>
<b>Y01 - Corp Secretary</b>	<b>Deubel, Debbie D</b>	Executive Assistant III	6,177.62	1,066.84	46.38	7,290.84
	<b>Fleming, Susan Yvonne</b>	Corp Secretary Asst	5,245.34	747.83		5,993.17
	<b>Williams, Linda K</b>	Executive Assistant III	5,032.62	346.60		5,379.22
<b>Y01 - Corp Secretary Total</b>			<b>16,455.58</b>	<b>2,161.27</b>	<b>46.38</b>	<b>18,663.23</b>
<b>Y54 - Strategic Corp Develop</b>	<b>Pendergraft, Lauren C</b>	Mgr - D O	4,440.51	1,190.82		5,631.33
<b>Y54 - Strategic Corp Develop Total</b>			<b>4,440.51</b>	<b>1,190.82</b>		<b>5,631.33</b>
<b>Y55 - Resource Accounting</b>	<b>Berg, Jenny R</b>	Acctg Analyst III		779.25		779.25
	<b>Groome, Carolyn B</b>	Acctg Analyst III		999.02		999.02
	<b>Kettner, Cheryl Anne</b>	Acctg Analyst III		882.81		882.81
	<b>Machado, Christine Anne</b>	Analyst Financial Sr		1,849.66		1,849.66
	<b>Meister, Keri Marie</b>	Acctg Analyst III		441.65		441.65
	<b>Wilcox, John F</b>	Mgr Investor Relations	3,681.12	5,766.13		9,447.25
<b>Y55 - Resource Accounting Total</b>			<b>3,681.12</b>	<b>10,718.52</b>		<b>14,399.64</b>
<b>Z89 - Payroll Accrual</b>	<b>(blank)</b>	<b>(blank)</b>	10,980.13	4,539.79	-15,036.74	483.18
<b>Z89 - Payroll Accrual Total</b>			<b>10,980.13</b>	<b>4,539.79</b>	<b>-15,036.74</b>	<b>483.18</b>
<b>Grand Total</b>			<b>803,773.89</b>	<b>1,143,802.77</b>	<b>29,287.93</b>	<b>#####</b>

Summary EXP Category	Non-Labor
Jurisdiction	(All)
Service	(All)

Sum of Transaction Amount					Accounting Year				
FERC Account	FERC Account Description	Accounting Period	Invoice Number	Transaction Description	2017	2018	2019	Grand Total	
408200	TAXES OTHER THAN INCO	201804	(blank)	(blank)			17.84	17.84	
		201806	(blank)	(blank)			225.06	225.06	
		201807	(blank)	(blank)			-225.06	-225.06	
		201811	(blank)	(blank)			17.78	17.78	
		201812	(blank)	(blank)			-17.78	-17.78	
TAXES OTHER THAN INCOME - OTHE Total							17.84	17.84	
408200 Total							17.84	17.84	
426100	DUES AND DONATIONS	201803	(blank)	(blank)			28.82	28.82	
		201804	(blank)	(blank)			404.99	404.99	
		201805	(blank)	(blank)			36.07	36.07	
		201806	(blank)	(blank)			827.21	827.21	
		201807	(blank)	(blank)			103.75	103.75	
		201808	(blank)	(blank)			363.49	363.49	
		201809	(blank)	(blank)			87.41	87.41	
		201810	(blank)	(blank)			630.96	630.96	
		201811	(blank)	(blank)			43.64	43.64	
		DUES AND DONATIONS Total							2,526.34
426100 Total							2,526.34	2,526.34	
426500	MISC INCOME DEDUCTIO	201707	1184638118	JUNE 2017	86,682.02			86,682.02	
			1190154-INV	FOOD	32.50			32.50	
					MILEAGE	266.43			266.43
			1190155-INV	AIR	1,320.70			1,320.70	
					FOOD	37.00			37.00
			1190156-INV	AIR	555.00			555.00	
					MEALS	160.91			160.91
					MISC	37.22			37.22
			1190157-INV	AIR	1,558.36			1,558.36	
					LODGE	197.49			197.49
					MILEAGE	38.52			38.52
					MISC	24.26			24.26
			1190158-INV	AIR	266.41			266.41	
					MEALS	82.98			82.98
			2161095	HYDROONE AVISTA ACQUISITION	23,132.69			23,132.69	
			IE6231492	Lodging, Meeting with Hydro One in Toronto	190.01			190.01	
				Meals, Meeting with Hydro One in Toronto	7.61			7.61	
				Parking, Parking - dinner Hydro One Avista Acquisition	10.00			10.00	
				Parking, Parking - meeting Hydro One Avista Acquisition	11.97			11.97	
			(blank)	201706 Hydro One Merger transaction costs	1,015,500.00			1,015,500.00	
				BofA Merrill Lynch transaction fee	3,878,413.62			3,878,413.62	
				(blank)	300,573.00			300,573.00	
		201708	1184637105	FEB 2017	2,995.86			2,995.86	
			1184637352	MAR PROFF SERVICE - CORP ACCT MGMT/EXPENSES	11,557.86			11,557.86	
			1184638443	SERVICE	159,249.08			159,249.08	
			1191439-INV	PREP OF JOINT APPLICAITON	90.00			90.00	
			17042	JUNE CONSULTING-SPECIAL PROJECT	3,120.00			3,120.00	
			17251	JULY CONSULTING	4,400.00			4,400.00	
			2170787	HYDRO ONE AVISTA ACQUISITION	18,861.84			18,861.84	
			3420373-CC	DAVID ROBINSON-FARGO JET CENTER	21.72			21.72	
				DEBBIE DEUBEL-ALASKA AIR 0272140500998	125.00			125.00	
				DEBBIE DEUBEL-CROSS BORDER TRANS FEE	7.05			7.05	
				DEBBIE DEUBEL-DELTA AIR 0062382239773	428.08			428.08	
				DEBBIE DEUBEL-NETWORK EXECUTIVE LIMOUSI	705.35			705.35	
				DEBBIE DEUBEL-UNITED 0162349228643	350.62			350.62	
			3508373-CC	COLLINS SPRAGUE-BUDD BAY CAFE	55.27			55.27	
				COLLINS SPRAGUE-CACTUS MADISON PARK	56.90			56.90	
				COLLINS SPRAGUE-CITY OF PORTLAND DEPT	4.00			4.00	
				COLLINS SPRAGUE-LAZ PARKING 780500	15.00			15.00	
				COLLINS SPRAGUE-MARRIOTT PORTLAND OR	533.64			533.64	
				COLLINS SPRAGUE-SHELL OIL 57444039804	49.30			49.30	
				COLLINS SPRAGUE-SPOKANE INTERNATIONAL AI	37.50			37.50	
				COLLINS SPRAGUE-STARBUCKS UPPE31001548	11.11			11.11	
				DEBBIE DEUBEL-CROSS BORDER TRANS FEE	1.71			1.71	
				DEBBIE DEUBEL-NETWORK EXECUTIVE LIMOUSI	171.06			171.06	
				DEBBIE DEUBEL-PITA PIT - 06-003-WA	87.40			87.40	
				DEBBIE DEUBEL-THE HIGH NOONER	127.88			127.88	
				JAMES CORDER-DROPBOX 5PKNB3MB87J3	263.23			263.23	
				JAMES CORDER-DROPBOX FLJOCTKKHR48	81.60			81.60	
				LINDA WILLIAMS-COSTCO WHSE #0670	148.86			148.86	
				LINDA WILLIAMS-PITA PIT - 06-003-WA E	89.58			89.58	
				LINDA WILLIAMS-ROSAUERS #3	2.99			2.99	
				LINDA WILLIAMS-SAFEWAY STORE00032557	22.75			22.75	
				LINDA WILLIAMS-SHAMUSS SANDWICH	35.19			35.19	
				LINDA WILLIAMS-THE DAVENPORT GRAND HO	6,585.48			6,585.48	
				LINDA WILLIAMS-THE MUSTARD SEED R	388.47			388.47	

<b>3508373-CC</b>	MICHELLE BRANDKAMP-QDOBA MEXICAN GRILL 2908	285.60	285.60
	PATRICIA TACKES-AGENT FEE 8900707449059	25.00	25.00
<b>5159159</b>	PATRICIA TACKES-ALASKA AIR 0278639843635	337.40	337.40
	PATTY HANSON-THE HIGH NOONER	294.92	294.92
<b>539063984</b>	SUE FLEMING-LIMOLINK	869.80	869.80
<b>6485654</b>	HYDRO ONE ACQUISITION (KIRKLAND)	6,285.85	6,285.85
<b>7082000979</b>	SPRAGUE, COLLINS K	375.94	375.94
<b>8K9G39</b>	PROJECT OLYMPUS (DWT)	76,517.50	76,517.50
<b>8L8PGL</b>	CATERING	97.23	97.23
<b>8MGYK2</b>	ROSENTRATOR, HEATHER	53.78	53.78
<b>8TVJHF</b>	HYDRO ONE COMMUNICATION - COVILLE	51.46	51.46
<b>IE5887494</b>	HOWELL, DAVID	53.78	53.78
<b>IE5923494</b>	EHRBAR, PATRICK	67.01	67.01
	Airfare, United 0162346931434, Industry meeting in Toronto	592.71	592.71
	Airfare, United 0162348946337, Travel for meeting - travel dates 5/24-5/25	317.35	317.35
	Airfare, United 0162348946337, Travel for meeting - upgrade out of middle seat	84.00	84.00
	Misc, Travel for meeting - wifi on plane	26.95	26.95
	Parking, Parking for meeting	20.00	20.00
	Airfare, Delta 0062181274123, Travel for business meeting	628.08	628.08
	Mileage, Travel for business meeting	5.03	5.03
	Mileage, Travel to NY for business meeting	5.03	5.03
	Parking, Parking while traveling for business meeting	20.00	20.00
	Parking, Parking at the Davenport Hotel for Ryan Krasselt while attending an Avista Strategic meeting on 02/16/2017	11.96	11.96
	Parking, Parking at the Davenport Hotel for Ryan Krasselt while attending an Avista Strategic meeting on 02/17/2017	6.52	6.52
	Lodging, Travel for business meeting	205.63	205.63
	Meals, Travel for business meeting	47.20	47.20
	Parking, Travel for business meeting	37.41	37.41
	Cab Fare, Cab fare for industry meeting	26.70	26.70
	Lodging, Hotel for industry meeting	190.01	190.01
	Meals, Breakfast with Ed Schlect while traveling to industry meeting	35.16	35.16
	Meals, Dinner for Jason Thackston and Marian Durkin re industry meeting	31.48	31.48
	Parking, Parking downtown for meeting	10.88	10.88
	Parking, Parking for dinner meeting in Spokane	7.00	7.00
	Meals, Lunch for Bruce Howard, Andy Vickers, and Jason Thackston re: trip to Clark Fork to meet with GPSS and environmental employees about Hydro One	29.00	29.00
	Mileage, Kettle Falls Meeting with Employees	90.42	90.42
	Meals, Hydro One Avista Acquisition	40.43	40.43
	Airfare, Alaska 0272146140961, AEL&P Employee/Community Meetings	939.60	939.60
	Airfare, Delta 00623820477217, Toronto Meetings (Olympus)	361.43	361.43
	Airfare, Delta 0062382477217, Seat Fees for Toronto Trip (Olympus)	50.00	50.00
	Car Rental, AEL&P Employee/Community Meetings	66.09	66.09
	Car Rental, AEL&P Employee/Community Meetings (gas)	5.33	5.33
	Lodging, AEL&P Employee/Community Meetings	290.08	290.08
	Lodging, Marriott - Toronto (Olympus)	190.01	190.01
	Meals, AEL&P Employee/Community Meetings	114.00	114.00
	Meals, Employee Meetings (Olympus)	12.71	12.71
	Mileage, Travel related to Project Olympus	176.55	176.55
	Parking, AEL&P Employee/Community Meetings	20.00	20.00
	Parking, Avista Directors meeting at the Davenport Hotel (Olympus)	5.44	5.44
	Parking, Dinner (Olympus)	6.00	6.00
	Parking, Meeting at Grand (Olympus)	10.88	10.88
	Parking, Toronto Trip - (Olympus) Spokane International Airport	20.00	20.00
	Parking, Parking at the Davenport Grand hotel while attending a strategic meeting regarding Hydro One on 07/18/2017	5.44	5.44
	Mileage, Meeting at \$Rd	5.35	5.35
	Mileage, Meeting at \$Rd with Tim	5.35	5.35
	Mileage, Meeting at CdA	37.45	37.45
	Car Rental, Fuel - Rental Car - Colville Hydro One Updated	17.24	17.24
	Car Rental, Fuel - Rental Car - Grangeville Hydro One Update	19.55	19.55
	Car Rental, Fuel - Rental Car - Hydro One update Grangeville	12.68	12.68
	Mileage, August 3 - 8/16 Mileage - Othello, Clarkston, CDA, Othello	192.60	192.60
	Mileage, July Meleage -To DT Network, Deer Park - Hydro One	27.82	27.82
	Parking, Parking - Hydro One Announcement	5.44	5.44
	Mileage, Deer Park Hydro 1 Communication	24.61	24.61
	Mileage, Othello Hydro 1 Communication	121.45	121.45
	Misc, Hydro1 Communication Mtgs - gas for rental car	18.16	18.16
	Parking, Off-site Hydro1 Communication	3.75	3.75
	Car Rental, AVA Hydro One Mtqs w/ ID Staff & Intervenor	243.91	243.91
	Car Rental, AVA Hydro One Mtgs w/ WA Staff & Intervenor	179.73	179.73
	201706 Hydro One Merger transaction costs	-1,015,500.00	-1,015,500.00
	BoFA Merrill Lynch transaction fee	-3,878,413.62	-3,878,413.62
	July reclass	213,548.20	213,548.20
	June reclass	16,402.32	16,402.32
	June thru August Total Hydro One Merger Costs accrued	5,611,671.00	5,611,671.00
	May reclass	87,578.48	87,578.48
	(blank)	203,399.88	203,399.88
	HYDRO ONE ACQUISITION	399,378.00	399,378.00
	ACCT #58470715-00001	10,570.88	10,570.88

201709

201709	<b>1205325-INV</b>	ACCT # 58470715-00001 - TELECONFERENCE SERV - HYDRO 1+Aug USAGE/SEPT SERVICE	5,778.20	5,778.20
	<b>17116-7/31/2017</b>	ACQUISITION PRINT WA/ID	38,184.11	38,184.11
	<b>17117-7/31/2017</b>	MEDIA ADS -OR-MERGER ANNOUNCEMENT	14,459.08	14,459.08
	<b>17845</b>	MEGER MEDIA AD	2,288.18	2,288.18
	<b>17846</b>	BILL INSERT PRODUCTION HYDRO ONE AVISTA ACQIUSTION	1,650.00	1,650.00
	<b>3549373-CC</b>	DAVID ROBINSON-LBD, INC. DBA SALEM AIRPO	120.00	120.00
		JAMES CORDER-DROPBOX KP5NRN91OSLG	11.40	11.40
		JAMES CORDER-DROPBOX L85MD7T5146N	380.80	380.80
		JAMES CORDER-DROPBOX YPVJSDY2L3LD	87.75	87.75
		PATTY HANSON-LIMOLINK	204.00	204.00
	<b>5177344</b>	HYDRO ONE ACQUISITION (KIRKLAND)	35,989.98	35,989.98
	<b>8001143901</b>	AUGUST 2017 RICOH SERVICE	24.28	24.28
	<b>8149096</b>	MERGERS AND ACQUISITIONS	68,859.11	68,859.11
	<b>8-17-013</b>	JULY MEDIA REPORTS & HYDRO REPORT	1,171.00	1,171.00
	<b>BOAML12197</b>	HYDRO ONE ACQIUTION	3,791,656.40	3,791,656.40
	<b>IE6447494</b>	Parking, Davenport Hotel - Project Olympus	10.88	10.88
	<b>IE6464495</b>	Mileage, Commissioner Meetings (Hydro One)	53.50	53.50
		Mileage, Employee Meeting to discuss Hydro One Transaction	1.61	1.61
		Mileage, Employee Meetings to discuss Hydro One Transaction	62.06	62.06
		Mileage, Meeting with Hydro One Folks	10.70	10.70
		Mileage, Special Board Meeting to discuss Hydro One Transaction	1.61	1.61
		Parking, Avista Special Board Meeting	9.79	9.79
	<b>IE6502501</b>	Parking, Parking for Hydro One Meeting	5.44	5.44
	<b>IE6544496</b>	Airfare, United 0162365424921, Meeting location is Hydro One Toronto HQ	738.51	738.51
	<b>SHA1007053</b>	PRE-PAY PROXY POSTAGE - HO	6,151.95	6,151.95
	<b>(blank)</b>	June thru August Total Hydro One Merger Costs accrued	-5,611,671.00	-5,611,671.00
		June thru September total Hydro One merger costs accrued	1,624,981.17	1,624,981.17
		(blank)	98,596.19	98,596.19
201710	<b>100231293</b>	SERVICES	2,002.00	2,002.00
	<b>1184638843</b>	SERVICE	7,387.50	7,387.50
	<b>1700S62148</b>	HYDRO ONE PROXY EXPENSES	52,589.65	52,589.65
	<b>17482</b>	SERVICE	21,826.00	21,826.00
	<b>2000637</b>	HYDRO ONE ACQUISITION-ALASKA APPLICATION	140.00	140.00
	<b>2000668</b>	HYDRO ONE ACQUISITION-ALASKA APPLICATION	19,795.00	19,795.00
	<b>3597373-CC</b>	JAMES CORDER-AGENT FEE 8900709926430	30.00	30.00
		JAMES CORDER-DROPBOX 6PDH3BV3GX14	5.27	5.27
		JAMES CORDER-DROPBOX WV97N2MM14B5	516.80	516.80
		JAMES CORDER-UNITED 0168654908882	1,031.41	1,031.41
		LINDA WILLIAMS-SPEECHPAD	126.00	126.00
		PATTY HANSON-COSTCO WHSE #0670	103.75	103.75
		PATTY HANSON-IDAHO STATE BAR	10.00	10.00
		PATTY HANSON-OREGON STATE BAR	20.00	20.00
		PATTY HANSON-THE HIGH NOONER	426.26	426.26
		PATTY HANSON-WF4WASBASSOC SERVICE FEE	0.81	0.81
		PATTY HANSON-WSBA	32.50	32.50
	<b>5194003</b>	HYDRO ONE ACQUISITION (KIRKLAND)	3,060.24	3,060.24
	<b>5-938-58976</b>	WEEKLY CORP EXPRESS MAIL CHARGEBACKS	487.75	487.75
	<b>63905</b>	BILL INSERTS	1,108.00	1,108.00
		US-Tax - OFFSPOK-OFFSET-OFFSET	0.00	0.00
		US-Tax - USPOK-SALES	97.50	97.50
	<b>6492814</b>	HYDRO ONE ACQUISITION	82,743.28	82,743.28
	<b>6498471</b>	HYDRO ONE ACQUISITION	10,617.50	10,617.50
	<b>6498639</b>	SHAREHOLDER LITIGATION (DWT)	10,493.50	10,493.50
	<b>8001251525</b>	MONTHLY CHARGEBACKS FROM RICOH	9,964.97	9,964.97
	<b>8154530</b>	HYDRO ONE ACQUISITION (PILLSBURY)	21,335.00	21,335.00
	<b>844685</b>	HYDRO ONE PROXY EXPENSES	2,861.87	2,861.87
	<b>BPX17100260</b>	HYDRO ONE PROXY EXPENSES	1,534.57	1,534.57
	<b>IE6581495</b>	Meals, Hydro One Filing Preparation	61.10	61.10
		Car Rental, Meeting with Montana Commissioners with Avista/Hydro One regarding merger acquisition	53.44	53.44
	<b>IE6601494</b>	Car Rental, Meeting with WUTC Commissioner Jay Balasbas with Avista/Hydro One regarding merger acquisition	85.01	85.01
		Car Rental, Meetings with WUTC Commissioners and Avista/Hydro One regarding the merger acquisition	85.01	85.01
		Meals, Dinner meeting regarding Avista/Hydro One merger acquisition attendees were Jamie Scarlett, Kari Vander Stoep, David Meyer, Pat Ehrbar, and Kelly Norwood	336.26	336.26
		Meals, Dinner/beverages meeting regarding Avista/Hydro One merger acquisition attendees were Jamie Scarlett, Kari Vander Stoep, David Meyer, Pat Ehrbar, and Kelly Norwood	26.35	26.35
		Meals, Lunch meeting regarding Avista/Hydro One merger acquisition attendees were Kari Vander Stoep, Jamie Scarlett, David Meyer, Pat Ehrbar, Kelly Norwood	97.62	97.62
		Meals, Lunch regarding Avista/Hydro One merger acquisition attendees were Shaun Jillian, Mayo Schmidt, Scott Morris, Kelly Norwood	52.00	52.00
		Mileage, Avista/Hydro One Meetings with IPUC Commission Staff and Intervenors regarding merger acquisition took Corporate Plane	10.70	10.70
		Mileage, Avista/Hydro One Meetings with Montana Commissioners regarding merger acquisition took Corporate Plane	10.70	10.70
		Mileage, Avista/Hydro One Meetings with OPUC Commission staff and intervenors regarding merger acquisition took Corporate Plane	10.70	10.70
		Mileage, IPUC Commissioners meetings with Avista/Hydro One to discuss merger acquisition took Corporate Plane	10.70	10.70

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		Mileage, OPUC Commissioners meetings with Avista/Hydro One regarding merger acquisition took Corporate Plane	10.70	10.70
<b>IE6601494</b>		Mileage, WUTC Commissioners Meetings with Avista/Hydro One to discuss merger acquisition took Corporate Plane	10.70	10.70
		Parking, Meeting at The Davenport Hotel regarding the Hydro One merger acquisition	11.97	11.97
<b>IE6603497</b>		Mileage, Avista Board Meeting for Hydro One Transaction	1.61	1.61
		Mileage, Avista Meeting for Hydro One Transaction	1.61	1.61
<b>IE6641503</b>		Misc, HydroOne Data and Texts	115.42	115.42
		Misc, HydroOne Discussion Roaming Charges - Heather and Scott (Scott was in Spain)	130.00	130.00
<b>IE6641515</b>		Lodging, Meeting at Hydro One	522.79	522.79
		Mileage, Jim Kensok travel in personal vehicle from home to the airport for the Hydro 1 meeting in Toronto Canada 10/10/17 to 10/12/17	5.35	5.35
<b>IE6645498</b>		Mileage, Jim Kensok travel in personal vehicle from the airport back home for the Hydro 1 meeting in Toronto Canada 10/10/17 to 10/12/17	5.35	5.35
		Parking, Jim Kensok parking at airport for travel to the Hydro 1 meeting in Toronto Canada 10/10/17 to 10/12/17	30.00	30.00
<b>IE6646500</b>		Lodging, Communications Meeting in Toronto with H1	535.16	535.16
		Meals, Meal in Toronto for H1 Communications meeting, Kevin Christie, K Feltes, B Smith, D Anderson, B Howard, C Sprague, C Fielder	206.40	206.40
<b>IE6706493</b>		Lodging, Hydro One Meetings	421.04	421.04
<b>IE6710494</b>		Cab Fare, 10/23-26/17 WA DC Hydro One	54.93	54.93
<b>(blank)</b>		June thru October total Hydro One merger costs incurred	1,683,920.93	1,683,920.93
		June thru September total Hydro One merger costs accrued	-1,624,981.17	-1,624,981.17
		(blank)	103,217.38	103,217.38
<b>108731</b>		HYDRO ONE PROXY CHRGS	14,727.33	14,727.33
<b>109274</b>		HYDRO ONE PROXY EXPENSES	6,276.56	6,276.56
<b>1160926-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1160927-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1160928-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1160929-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1160930-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1160931-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1160932-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1160933-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1160934-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1160935-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1183348-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1183349-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1183350-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1183351-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1183352-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1183353-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1183354-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1183355-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1183356-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1183357-INV</b>		CORRECTION	2,053.99	2,053.99
<b>1184637105</b>		FEB 2017	0.00	0.00
<b>1184637987</b>		ACCT MGMT	2,012.50	2,012.50
<b>1184638676</b>		PROFESSIONAL SERVICES	19,225.00	19,225.00
<b>1206457-INV</b>		CORRECTION	2,567.50	2,567.50
<b>1206458-INV</b>		CORRECTION	2,567.50	2,567.50
<b>1206459-INV</b>		CORRECTION	2,567.50	2,567.50
<b>1206460-INV</b>		CORRECTION	2,567.50	2,567.50
<b>1206461-INV</b>		CORRECTION	2,567.50	2,567.50
<b>1206462-INV</b>		CORRECTION	2,567.50	2,567.50
<b>1206463-INV</b>		CORRECTION	2,567.50	2,567.50
<b>1206464-INV</b>		CORRECTION	2,567.50	2,567.50
<b>1242618300</b>		HYDROONE	104,644.39	104,644.39
<b>17797</b>		SERVICE	6,500.00	6,500.00
<b>2000736</b>		HYDRO ONE ACQUISITION-ALASKA APPLICATION	3,244.80	3,244.80
<b>3642373-CC</b>		COLLINS SPRAGUE-CROSS BORDER TRANS FEE	4.32	4.32
		COLLINS SPRAGUE-DELTA AIR BAGGAGE FEE	50.00	50.00
		COLLINS SPRAGUE-HUDSON NEWS ST1532	15.97	15.97
		COLLINS SPRAGUE-HYATT REGENCY WASHINGTON	1,459.55	1,459.55
		COLLINS SPRAGUE-LICKETY SPLIT - 4244	9.61	9.61
		COLLINS SPRAGUE-MARRIOTT TORONTO DOWNT	432.44	432.44
		COLLINS SPRAGUE-RED TOP CAB	18.08	18.08
		COLLINS SPRAGUE-SPOKANE INTERNATIONAL AI	30.00	30.00
		DANA ANDERSON-CANADIAN GIFTS N'GRAPHICS	12.68	12.68
		DANA ANDERSON-CROSS BORDER TRANS FEE	5.03	5.03
		DANA ANDERSON-MARRIOTT TORONTO DOWNT	410.00	410.00
		DANA ANDERSON-MARRIOTT TORONTO F&B	80.32	80.32
		DAVID ROBINSON-MECONIS ITALIAN SUBS TUM	18.52	18.52
		JAMES CORDER-AAA BEST CHOICE TAXI	56.21	56.21
		JAMES CORDER-CROSS BORDER TRANS FEE	9.96	9.96
		JAMES CORDER-DROPBOX VJMQJWCWNS9V	217.60	217.60
		JAMES CORDER-MARRIOTT TORONTO DOWNT	885.92	885.92
		JAMES CORDER-MARRIOTT TORONTO F&B	54.32	54.32
		JAMES CORDER-SPOKANE INTERNATIONAL AI	30.00	30.00
		LINDA WILLIAMS-LIMOLINK	786.00	786.00



	<b>3642373-CC</b>	PATTY HANSON-STATE BAR OF MONTANA	395.00	395.00
		RICHARD STANFORD-FARGO JET CENTER	231.10	231.10
		RICHARD STANFORD-MECONIS ITALIAN SUBS TUM	29.58	29.58
	<b>37017</b>	LOGO JACKETS	324.90	324.90
	<b>6508470</b>	HYDRO ONE ACQUISITION (DWT)	7,884.50	7,884.50
	<b>6508471</b>	SHAREHOLDER LITIGATION (DWT)	1,904.00	1,904.00
	<b>8160298</b>	HYDRO ONE ACQUISITION	20,529.50	20,529.50
	<b>BOAML12294</b>	ADVISOR FEE-MERGER	5,583,312.80	5,583,312.80
	<b>IE6724495</b>	Lodging, Travel to HydroOne	410.00	410.00
		Mileage, Travel from HydroOne	5.35	5.35
		Mileage, Travel to HydroOne	5.35	5.35
		Misc, Phone for work in Canada	85.98	85.98
	<b>IE6749494</b>	Lodging, Lodging while in Toronto for Hydro One Meeting	204.27	204.27
		Mileage, Hydro One Meeting - Davenport Grand	1.18	1.18
	<b>IE6756493</b>	Airfare, Delta 0068662865822, Google site visit - San Jose, CA	456.60	456.60
		Airfare, Delta 0148660515116, Airfare to Toronto for	332.26	332.26
		Airfare, Southwest 5268779438607, Change in airfare to attend Hydro One meeting	343.98	343.98
		Cab Fare, Google Site Visit - San Jose, CA	76.37	76.37
		Lodging, Google Site Visit - San Jose, CA	443.56	443.56
		Meals, Google Site Visit - San Jose, CA	91.78	91.78
		Misc, Google Site Visit - San Jose, CA	29.90	29.90
		Parking, Google Site Visit - San Jose, CA	20.00	20.00
		Parking, Mind 2 Market Fund - mtg with Steve Helmbrecht	3.26	3.26
	<b>IE6852493</b>	Meals, Employee Meetings re: H1	17.99	17.99
	<b>IE6859494</b>	Car Rental, OR H1 Prehearing Conf	41.92	41.92
		Car Rental, WA H1 Prehearing conference	163.16	163.16
	<b>(blank)</b>	June thru November total Hydro One merger costs incurred	1,753,920.93	1,753,920.93
		June thru October total Hydro One merger costs incurred	-1,683,920.93	-1,683,920.93
		(blank)	18,917.92	18,917.92
	<b>1184639389</b>	NOVEMBER 2017- PROFESSIONAL SERVICES	3,800.00	3,800.00
	<b>1244689600</b>	HYDRO ONE PROXY	452.00	452.00
	<b>1755921001</b>	HYDRO ONE PROXY	361.34	361.34
	<b>18341</b>	HYDRO ONE CUSTOMER COMMUNICATION	646.25	646.25
	<b>18421</b>	HYDRO ONE COMMUNITY EVENT	317.50	317.50
	<b>2000749</b>	HYDRO ONE ACQUISITION-ALASKA APPLICATION	5,908.00	5,908.00
	<b>3685373-CC</b>	COLLINS SPRAGUE-THE DAVENPORT HOTEL GA	5.44	5.44
		JAMES CORDER-DROPOBOX W129K2WB6V52	217.60	217.60
		LINDA WILLIAMS-FERY'S CATERING	376.90	376.90
		LINDA WILLIAMS-RESTAURANTS UNLIMITED	100.00	100.00
		LINDA WILLIAMS-THE HISTORIC DAVENPORT	8,632.29	8,632.29
		MICHELLE BRANDKAMP-ROCKY ROCOCO	130.21	130.21
		PATRICIA TACKES-AGENT FEE 8900726541571	25.00	25.00
		PATRICIA TACKES-AGENT FEE 8900726997401	25.00	25.00
		PATRICIA TACKES-AGENT FEE 8900727014544	25.00	25.00
		PATRICIA TACKES-AGENT FEE 8900727335086	25.00	25.00
		PATRICIA TACKES-ALASKA AIR 0277021295641	209.40	209.40
		PATRICIA TACKES-ALASKA AIR 0277024375048	464.40	464.40
	<b>5221710</b>	SHAREHOLDER LITIGATION (KIRKLAND)	106,324.71	106,324.71
	<b>5244400</b>	HYDRO ONE ACQUISITION (KIRKLAND)	6,127.43	6,127.43
	<b>5-997-90765</b>	CORP EXPRESS MAIL FEES	178.73	178.73
	<b>629125</b>	PROFESSIONAL SERVICES	26,187.22	26,187.22
	<b>6518019</b>	HYDRO ONE ACQUISITION (DWT)	887.50	887.50
	<b>6518021</b>	SHAREHOLDER LITIGATION	2,301.50	2,301.50
	<b>711-016755</b>	ACCT# 58470715-00001	5,984.00	5,984.00
	<b>BPV17110304</b>	HYDRO ONE PROXY EXPENSES	96.37	96.37
	<b>DR00023290</b>	HYDRO ONE PROXY	36,283.30	36,283.30
	<b>IE6194492</b>	Parking, Avista - Hydro One Meeting	2.50	2.50
	<b>IE6918493</b>	Airfare, United 01626061822114, Baggage (1) fee	25.00	25.00
		Airfare, United 01626063499395, Baggage (1) fee	22.73	22.73
	<b>IE6934493</b>	Cab Fare, Meeting at Hydro One in Toronto	9.71	9.71
		Lodging, Meeting at Hydro One in Toronto	239.28	239.28
		Meals, Meeting at Hydro One in Toronto	9.46	9.46
		Misc, Meeting at Hydro One in Toronto - Int'l xaction fees on credit card	15.44	15.44
		Misc, Meeting at Hydro One in Toronto - Wifi on flights	36.47	36.47
		Parking, Meeting at Hydro One in Toronto	10.00	10.00
	<b>IE7003493</b>	Mileage, Hydro One Employee Meetings	10.70	10.70
		Mileage, Media Interview Regarding the Hydro One Transaction	1.61	1.61
	<b>IE7027500</b>	Mileage, RT Olympia to SeaTac airport - Hydro One event	54.57	54.57
		Parking, Parking at Davenport for Hydro One event	5.44	5.44
		Parking, Parking at SeaTac for Hydro One event	30.00	30.00
	<b>IE7089494</b>	Misc, Reimbursement for duplicate Intl Xaction Fees Submitted on IE6934493	-7.72	-7.72
		Airfare, Alaska 0272156483967, First ticket purchase to Seattle/Olympia/Juneau with Mayo and		
	<b>IE7091494</b>	Scott	608.60	608.60
		Mileage, Trip to Seattle/Olympia - Hydro One Related	8.56	8.56
		Parking, Parking at airport for Seattle/Olympia trip	10.00	10.00
	<b>PV17S62148</b>	HYDRO ONE PROXY	1,000.00	1,000.00
	<b>VR17S62148</b>	HYDRO ONE PROXY	2,120.60	2,120.60
	<b>(blank)</b>	June thru December total Hydro One merger costs incurred	1,653,968.79	1,653,968.79
		June thru November total Hydro One merger costs incurred	-1,753,920.93	-1,753,920.93
		(blank)	19,789.60	19,789.60

201801	<b>112188</b> <b>3729508-CC</b>	Hydro One	7,024.85	7,024.85
		DANA ANDERSON-AGENT FEE 8900727913377	30.00	30.00
		DANA ANDERSON-AGENT FEE 8900727913378	30.00	30.00
		DANA ANDERSON-AGENT FEE 8900727913379	30.00	30.00
		DANA ANDERSON-AGENT FEE 8900728453658	30.00	30.00
		DANA ANDERSON-UNITED 0167030423018	519.41	519.41
		DANA ANDERSON-UNITED 0167030423019	519.41	519.41
		DANA ANDERSON-UNITED 0167030423020	519.41	519.41
		DARRIN BELGARDE-ALBERTSONS #0246	90.63	90.63
		DARRIN BELGARDE-TRENT HARVEST FOODS	20.46	20.46
		LINDA WILLIAMS-CLOVER	503.97	503.97
		LINDA WILLIAMS-CROSS BORDER TRANS FEE	1.18	1.18
		LINDA WILLIAMS-FLOWERS ON BAY	118.00	118.00
		LINDA WILLIAMS-NORTHWESTERN STAGE LINES	280.00	280.00
		LINDA WILLIAMS-RESTAURANTS UNLIMITED	1,655.46	1,655.46
		LINDA WILLIAMS-SCRATCH RESTAURANT & LOUN	2,169.64	2,169.64
		PATRICIA TACKES-AGENT FEE 8900727913386	25.00	25.00
		PATRICIA TACKES-ALASKA AIR 0277026125110	140.01	140.01
		PATRICIA TACKES-ALASKA AIR 0277030423027	82.00	82.00
		SHAREHOLDER LITIGATION (KIRKLAND)	56,936.03	56,936.03
		SHAREHOLDER LITIGATION (KIRKLAND)	48,292.01	48,292.01
		HYDRO ONE ACQUISITION (KIRKLAND)	5,392.50	5,392.50
	<b>5242149</b>	COLLINS K SPRAGUE	316.60	316.60
	<b>5265972</b>	SPRAGUE, COLLINS K RENTAL CAR	127.01	127.01
	<b>5266007</b>	HYDRO ONE ACQUISITION (DWT)	874.50	874.50
	<b>540934683</b>	SHAREHOLDER LITIGATION (DWT)	10,141.35	10,141.35
	<b>541284059</b>	Lodging, Hotel while in Toronto	410.00	410.00
	<b>6524558</b>	Meals, Employee meal	38.64	38.64
	<b>6524560</b>	Parking, Hydro One Reception Parking	7.62	7.62
	<b>IE7048493</b>	Airfare, Alaska 0272156840727, Hydro One Meetings in Seattle and Juneau	602.60	602.60
	<b>IE7198495</b>	Meals, Meeting with legislators on Hydro One Merger	3.86	3.86
		Parking, Media Interview with Spokane Public Radio regarding Hydro One Merger	2.40	2.40
		Parking, Meeting with legislators on Hydro One Merger	10.00	10.00
		Airfare, Alaska 027216086044, Hydro One Meetings in Juneau and Seattle	705.40	705.40
		Lodging, H1 Planning Trip	387.44	387.44
	<b>IE7242493</b> <b>IE7261496</b>	Meals, H1 Planning Trip	23.33	23.33
		Parking, H1 Planning Trip	30.00	30.00
		Cab Fare, Uber ride from airport to lodging	38.66	38.66
		Cab Fare, Uber ride from lodging to airport	46.04	46.04
		Lodging, Hydro One/Avista Planning Meeting	387.44	387.44
	<b>IE7270495</b>	Meals, Breakfast	2.94	2.94
		Meals, Dinner for myself and Casey Fielder	74.17	74.17
		Meals, Lunch for Casey Fielder and myself	40.37	40.37
		Parking, Airport outside parking	24.00	24.00
		June 2017 thru January 2018 total legal fees incurred	1,590,848.25	1,590,848.25
	<b>(blank)</b>	June thru December total Hydro One merger costs incurred	-1,653,968.79	-1,653,968.79
		(blank)	33,701.54	33,701.54
		Food for Hydro One meetings in Juneau (Community Reception)	3,983.39	3,983.39
		Venue and Administrative time for Hydro One meetings in Juneau	423.60	423.60
		HYDRO ONE ACQUISITION -AK APPLICATION	8,296.12	8,296.12
201802	<b>1278007</b> <b>2000822</b> <b>3788373-CC</b>	COLLINS SPRAGUE-HOLIDAY INN EXP & SU	162.28	162.28
		DANA ANDERSON-GEG 0978A RIVERFRONT MARK	8.27	8.27
		DANA ANDERSON-SPOKANE INTERNATIONAL AI	20.00	20.00
		DANA ANDERSON-STARBUCKS STORE 02443	6.90	6.90
		DANA ANDERSON-THE ROBEY	221.03	221.03
		DANA ANDERSON-TST DOVE S LUNCHEONETTE	49.78	49.78
		DANA ANDERSON-TST PUBLICAN ANKER	322.41	322.41
		DANA ANDERSON-UNITED 0162929357977	59.00	59.00
		DANA ANDERSON-UNITED 016703324969	200.00	200.00
		LINDA WILLIAMS-AGENT FEE 8900728738515	15.00	15.00
		LINDA WILLIAMS-ALASKA AIR 0277035293944	97.30	97.30
		PATRICIA TACKES-AGENT FEE 8900728552111	30.00	30.00
		PATRICIA TACKES-AGENT FEE 8900728811685	25.00	25.00
		PATRICIA TACKES-ALASKA AIR 0277034547070	61.00	61.00
		PATRICIA TACKES-ALASKA AIR 0277036385037	65.00	65.00
		PATTY HANSON-ALASKA AIR 0272160254829	313.60	313.60
		PATTY HANSON-ALASKA AIR 0272160254830	313.60	313.60
		PATTY HANSON-ALASKA AIR 0272160254831	313.60	313.60
		PATTY HANSON-ALASKA AIR 0272160254832	313.60	313.60
		PATTY HANSON-AMAZON MKTPLACE PMTS	259.67	259.67
		HYDRO ONE ACQUISITION	713.50	713.50
		SHAREHOLDER LITIGATION DWT	1,484.38	1,484.38
	<b>6530356</b>	Scenario Planning with Officers	100.53	100.53
	<b>6530358</b>	Cab Fare, Hydro One WUTC Settlement Talks	9.25	9.25
	<b>7082001147</b>	Car Rental, Hydro One WUTC Settlement Talks	383.95	383.95
	<b>IE7322494</b>	Meals, Hydro One WUTC Settlement Talks	633.24	633.24
		Parking, Hydro One WUTC Settlement Talks	20.00	20.00
		Tips, Hydro One WUTC Settlement Talks	5.00	5.00
		Airfare, Alaska 0272160683653, Additional Fees for changes to Hydro One Airfare to Seattle, Juneau on Jan 18/19	245.21	245.21
	<b>IE7323494</b>			

201803	<b>IE7323494</b>	Airfare, Alaska 02721606857055, Hydro One/Avista meetings in Juneau Cab Fare, Shuttle for Cedarbrook Hotel - Avista/Hydro One meetings Car Rental, Car Rental in Juneau for Avista/Hydro One meetings in Juneau Lodging, Meetings in Olympia and Juneau with Hydro One and Avista Meals, Dinner for Dennis, Scott and Mayo Meals, Dinner in Juneau for Avista/Hydro One meetings Meals, Hydro One Governor meetings Meals, Lunch for Dennis, Scott and Collins after meeting with Governor Inslee re: Avista/Hydro One meetings Mileage, Avista/Hydro One meetings Mileage, Avista/Hydro One meetings Parking, Parking for Avista/Hydro One meetings Lodging, Rule Review and H 1 Settlement Meals, Rule Review and H 1 Settlement Parking, UTC Rule Review and H 1 Settlement Parking, Parking at Spokane Intl Airport to attend Avista/Hydro1 Merger Acquisition WA Settlement Conference in Olympia, WA Cab Fare, WA H1 Settlement Discussion - Cab Fare to Hotel Lodging, WA H1 Settlement Discussion - Lodging Meals, WA H1 Settlement Discussion Parking, WA H1 Settlement Discussion - Airport Parking Airfare, Alaska 0272164126626, Airfare for Mark Thies travel to Portland for Oregon Hearing for Hydro One Acquisition. Part of the ticket was paid for by Marian Durkin Alaska airlines wallet funds. Parking, Dinner meeting, Hydro One guests	705.40 20.00 96.90 507.56 239.10 39.03 6.94  115.38 8.72 46.00 158.13 135.40 20.00  20.00 11.60 158.13 11.37 15.00  210.21 5.00	705.40 20.00 96.90 507.56 239.10 39.03 6.94  115.38 8.72 46.00 158.13 135.40 20.00  20.00 11.60 158.13 11.37 15.00  210.21 5.00
	<b>IE7326498</b>	Lodging, Avista/Hydro One Commission Workshop at OPUC in Salem Parking, Avista/Hydro One Commission Workshop at OPUC in Salem Parking, Avista/Hydro One Merger Settlement #2 at WUTC in Olympia Car Rental, Hydro One Acquisition - OR Workshop Car Rental, Hydro One Acquisition - WA Settlement Lodging, Hydro One Acquisition - OR Workshop Lodging, Hydro One Acquisition - WA Settlement Lodging, Hydro One Acquisition - WA Settlement #1 Meals, Hydro One Acquisition - OR Workshop Meals, Hydro One Acquisition - WA Settlement Parking, Hydro One Acquisition - OR Workshop Parking, Hydro One Acquisition - WA Settlement	176.17 20.00 16.00 331.31 529.60 176.17 189.26 158.13 736.28 1,023.04 20.00 16.00	176.17 20.00 16.00 331.31 529.60 176.17 189.26 158.13 736.28 1,023.04 20.00 16.00
	<b>IE7330496</b>	Accrual of Legal Fees June '17 - Jan '18	1,630,848.25	1,630,848.25
	<b>IE7422498</b>	June 2017 thru January 2018 total legal fees incurred (blank)	-1,590,848.25 58,176.63	-1,590,848.25 58,176.63
	<b>IE7425494</b>	HYDRO ONE UNION ISSUES	4,125.00	4,125.00
	<b>IE7481494</b>	(blank)	2,325.00	2,325.00
	<b>IE7482494</b>	(blank)	410.00	410.00
		(blank)	410.00	410.00
		(blank)	410.00	410.00
		(blank)	410.00	410.00
		(blank)	410.00	410.00
		(blank)	410.00	410.00
		(blank)	410.00	410.00
		(blank)	410.00	410.00
		(blank)	410.00	410.00
		(blank)	410.00	410.00
		(blank)	410.00	410.00
		(blank)	410.00	410.00
		(blank)	410.00	410.00
		(blank)	410.00	410.00
201803	<b>113252</b>	Hydro One Merger Customer Communication	856.25	856.25
	<b>1184639872</b>	SALES TAX	16.76	16.76
	<b>1271952</b>	(blank)	192.60	192.60
	<b>1271953</b>	Beverages for Hydro One meeting	50.40	50.40
	<b>1271954</b>	SALES TAX	4.38	4.38
	<b>1271955</b>	CHRIS RILE-AGENT FEE 8900730587962	15.00	15.00
	<b>1271956</b>	CHRIS RILE-ALASKA AIR 0277046752922	429.61	429.61
	<b>1271957</b>	DANA ANDERSON-AGENT FEE 8900730785180	30.00	30.00
	<b>1271958</b>	DANA ANDERSON-AGENT FEE 8900730959542	30.00	30.00
	<b>1271959</b>	DANA ANDERSON-ALASKA AIR 0277047762246	1,062.64	1,062.64
	<b>1271960</b>	DANA ANDERSON-ALASKA AIR 0277048626495	125.00	125.00
	<b>19263</b>	DEBBIE DEUBEL-ALASKA AIR 0272164126626	265.79	265.79
	<b>202244</b>	LENA FUNSTON-ORBITZ 7331281888890	502.08	502.08
		LINDA WILLIAMS-BRUTTLE'S - VALLEY	75.00	75.00
		PATTY HANSON-ALASKA AIR 0272163317544	429.61	429.61
		PATTY HANSON-ALASKA AIR 0272163317545	429.61	429.61
		PATTY HANSON-ALASKA AIR 0272163317546	429.61	429.61
		PATTY HANSON-ALASKA AIR 0272163507861	429.61	429.61
		PATTY HANSON-ALASKA AIR 0272163789134	429.01	429.01
		PATTY HANSON-ALASKA AIR 0272163789135	429.01	429.01
		PATTY HANSON-ALASKA AIR 0272163789136	429.01	429.01
		PATTY HANSON-ALASKA AIR 0272163789137	429.01	429.01
		PATTY HANSON-ALASKA AIR 0272163789138	429.01	429.01
		PATTY HANSON-AMAZON MKTPLACE PMTS	-224.56	-224.56
		PATTY HANSON-DOUBLETREE HOTEL OLYMPIA	1,158.55	1,158.55
		PATTY HANSON-RED LION HOTELS/INNS	147.05	147.05
201803	<b>6-113-38514</b>	27 Overnight FedEx Paks and Envelopes sent to multiple locations on 3/1/18. Hydro One activity.	499.70	499.70
	<b>6-120-14319</b>	Multiple overnight envelopes sent on 3/12/18 and 3/13/18.	118.35	118.35
	<b>638482</b>	(blank)	21,708.69	21,708.69

	<b>6537578</b>	HYDRO ONE ACQUISITION (DWT)	740.00	740.00
	<b>842743</b>	HYDRO ONE ACQUISITION	2,010.50	2,010.50
	<b>844499</b>	HYDRO ONE ACQUISITION-MPSC	1,507.50	1,507.50
	<b>IE7315498</b>	Cab Fare, Transportation dinner to hotel	9.29	9.29
		Cab Fare, Uber ride from SEA to Olympia for Hydro One Meeting	109.80	109.80
		Cab Fare, Uber to PHX airport for Hydro One meeting	28.81	28.81
		Lodging, Hotel while at WA Hydro One Hearings	158.13	158.13
		Lodging, Lodging during OR Hydro One Workshop	176.17	176.17
		Lodging, Lodging in Olympia for H1 Settlement Talks	195.47	195.47
		Meals, Beverage during Oregon Hydro One Workshop	3.75	3.75
		Meals, Beverage during travel for Oregon Hydro One Workshop	3.54	3.54
		Meals, Beverages for team during WA Hydro One Meetings	20.13	20.13
		Meals, Meal at Grand Hotel during Oregon Hydro One Workshop	8.00	8.00
		Meals, Meal during Oregon Hydro One Workshop	1.99	1.99
		Misc, Tips during travel for Hydro One Hearing	10.00	10.00
		Parking, Parking during Oregon Hydro One Workshop	20.00	20.00
		Parking, Parking during WA Hydro One Meeting	16.00	16.00
		Tips, Tips during Hydro One Meetings	8.00	8.00
	<b>IE7511495</b>	Meals, Avista/Hydro One Supply Chain mtgs	284.36	284.36
	<b>IE7535494</b>	Airfare, Alaska 0272164126761, Hydro One Public Hearing - Juneau	427.20	427.20
		Lodging, Hydro One Commission Meeting - OR	240.98	240.98
		Lodging, Hydro One Commissioner Meeting - OR	176.17	176.17
		Lodging, Hydro One Public Hearing - Juneau	323.68	323.68
		Lodging, Hydro One UTC Settlement	189.26	189.26
		Meals, Hydro One Hearing - Juneau	28.41	28.41
		Meals, Hydro One Oregon Hearing	28.06	28.06
		Meals, Hydro One Settlement Conf - UTC	9.79	9.79
		Meals, Hydro One UTC Settlement	49.52	49.52
	<b>IE7548496</b>	Parking, Hydro One Settlement Conf - UTC	16.00	16.00
		Lodging, OR H1 Settlement Discussion - Lodging	176.17	176.17
		Meals, OR H1 Settlement Discussion	15.45	15.45
		Meals, WA H1 Settlement Discussion	19.34	19.34
		Parking, OR H1 Settlement Discussion - Airport Parking	15.00	15.00
		Parking, WA H1 Settlement Discussion - Airport Parking	15.00	15.00
	<b>IE7562494</b>	Car Rental, Gas for rental car	12.17	12.17
		Meals, Food while traveling	77.60	77.60
		Parking, Airport Parking	30.00	30.00
	<b>IE7572495</b>	Lodging, Hydro One Meetings	507.56	507.56
		Mileage, Hydro One Meetings	10.90	10.90
		Parking, Hydro One Meetings	50.00	50.00
	<b>IE7611494</b>	Meals, K Christie meal during Oregon H1 Travel	15.34	15.34
		Parking, Airport parking during Oregon H1 Travel	10.00	10.00
	<b>IE7616494</b>	Car Rental, AEL&P/Hydro One meetings in Juneau	77.39	77.39
		Lodging, AEL&P/Hydro One meetings in Juneau	323.68	323.68
		Meals, Dinner with Ops/IT Avista and Hydro One	360.47	360.47
		Meals, Dinner with Ops/IT Teams from Avista and Hydro One	1,831.76	1,831.76
		Meals, Receipt didn't include tip on. 39.06 paid in February	6.00	6.00
		Mileage, Hydro One related Mileage	13.08	13.08
		Parking, AEL&P/Hydro One meetings in Juneau	18.00	18.00
		Parking, Hydro One Meetings Juneau	20.00	20.00
	<b>IE7689494</b>	Car Rental, H1 Settlement Oregon	340.17	340.17
		Meals, H1 Settlement Oregon	93.50	93.50
		Meals, H1 Settlement Washington	108.30	108.30
		Parking, H1 Settlement Oregon	10.00	10.00
	<b>IN-031050</b>	(blank)	1,696.52	1,696.52
	<b>(blank)</b>	Accrual of Legal Fees June '17 - Jan '18	-1,630,848.25	-1,630,848.25
		June'17-March'18 total Hydro One merger costs incurred	1,648,348.25	1,648,348.25
		(blank)	115,167.42	115,167.42
201804	<b>113976</b>	(blank)	2,175.00	2,175.00
	<b>1184639989</b>	(blank)	10,887.50	10,887.50
	<b>1184640095</b>	US-Tax - OFFSPOK-OFFSET-OFFSET	0.00	0.00
		US-Tax - USPOK-SALES	4,400.00	4,400.00
		(blank)	50,000.00	50,000.00
	<b>1270547</b>	General Expenses - Admin and Direct Purchases for Hydro One visit to Juneau	85.17	85.17
		Meal Expenses for visit from Hydro One in March 2018	268.67	268.67
	<b>1270554</b>	Accommodations in Juneau for meetings in February 2018 related to Hydro One acquisition.	482.21	482.21
		Food for Juneau meetings in February 2018 related to Hydro One acquisition.	143.03	143.03
	<b>202374</b>	Follow up on Hydro One meeting with the officers -Ed Schlect facilitator	25.00	25.00
		SALES TAX	2.18	2.18
	<b>340785582</b>	Hydro One/Avista Merqer Case ID Settlement Conference	166.76	166.76
		SALES TAX	10.01	10.01
	<b>3729508-CC</b>	LINDA WILLIAMS-FLOWERS ON BAY	0.00	0.00
	<b>4001406-CC</b>	CHRIS RILE-AGENT FEE 8900732378623	15.00	15.00
		CHRIS RILE-ALASKA AIR 0272165521089	22.20	22.20
		CHRIS RILE-ALASKA AIR 0272167767499	196.79	196.79
		CHRIS RILE-ALASKA AIR 0277058331885	234.00	234.00
		CHRIS RILE-SOUTHWES 5261426704731	116.98	116.98
		LENA FUNSTON-QDOBA 2908	297.54	297.54
		PATTY HANSON-ALASKA AIR 0272165390925	366.00	366.00
		PATTY HANSON-ALASKA AIR 0272165390926	366.00	366.00

<b>4001406-CC</b>	PATTY HANSON-ALASKA AIR 0272165390927	366.00	366.00
	PATTY HANSON-ALASKA AIR 0272166812792	234.00	234.00
	PATTY HANSON-ALASKA AIR 0272166812793	234.00	234.00
	PATTY HANSON-ALASKA AIR 0272166812794	234.00	234.00
	PATTY HANSON-ALASKA AIR 0272167762606	356.80	356.80
	PATTY HANSON-ALASKA AIR 0272167762607	356.80	356.80
	PATTY HANSON-ALASKA AIR 0272167762608	356.80	356.80
	PATTY HANSON-DOMINI SANDWICHES	201.62	201.62
	PATTY HANSON-SOUTHWES 5261426408988	135.98	135.98
	PATTY HANSON-SOUTHWES 5261426408989	135.98	135.98
	PATTY HANSON-SOUTHWES 5261426408990	135.98	135.98
	(blank)	22,771.13	22,771.13
	37 Priority overnight envelopes shipped between 3/15/18 and 3/19/18.	587.31	587.31
	36 priority overnight envelopes shipped between March 22 and March 27, 2018.	639.52	639.52
	14 Express Shipments sent between 3/27 thru 3/29.	903.77	903.77
	Shipped 6 priority overnight packages.	262.74	262.74
	SALES TAX	6.96	6.96
	(blank)	151.80	151.80
<b>5315087</b>	HYDRO ONE AQUITION	2,973.75	2,973.75
<b>6-128-19388</b>	Lodging, Hotel during ID H1 Hearings.	227.87	227.87
<b>6-135-08026</b>	Meals, Travel Meal during ID H1 hearings	7.40	7.40
<b>6-142-11849</b>	Meals, Travel Meal ID H1: K Christie, J Smith	5.62	5.62
<b>6-150-33985</b>	Meals, Travel meal. K Christie, L Andrews.	15.61	15.61
<b>638887417</b>	Parking, Parking during ID H1 Hearings	20.00	20.00
<b>8190131</b>	Tips, Tips during trip to ID H1 Hearings	10.00	10.00
	Lodging, NU-IPUC Merger Settlement	245.41	245.41
	Meals, NU-IPUC Merger Settlement	58.00	58.00
	Parking, NU-IPUC Merger Settlement	20.00	20.00
	Lodging, Hydro One/Avista Merger Case Idaho Settlement Conference in Boise	258.04	258.04
	Parking, Hydro One/Avista Merger Case Idaho Settlement Conference in Boise	20.00	20.00
	Office Supplies, Binders for WA Joint Testimony Filing	456.31	456.31
	Airfare, Alaska 0272166807054, Hydro One Merger - Settlement Discussions Boise	214.00	214.00
	Airfare, Alaska 0272167763021, Hydro One Merger - Settlement Discussions Boise	267.80	267.80
	Airfare, Southwest TGZO59, Hydro One Merger - Settlement Discussions Boise	116.98	116.98
<b>IE7756499</b>	Lodging, Hydro One Merger - Settlement Discussions Boise	246.87	246.87
	Meals, Hydro One Merger - Planning Lunch	45.49	45.49
	Meals, Hydro One Merger - Settlement Discussions Boise	190.41	190.41
	Parking, Hydro One Merger - Settlement Discussions Boise	20.00	20.00
	Parking, Hydro One Merger - Settlement Discussions Salem	7.50	7.50
	Lodging, Idaho H1 Settlement Mtg	224.87	224.87
	Meals, Dinner with H1 and AVA - Idaho	1,188.00	1,188.00
	Meals, Idaho H1 Mtg	10.34	10.34
	Parking, Idaho H1 Settlement Mtg	20.00	20.00
	Car Rental, Hydro One Oregon Settlement	212.71	212.71
<b>IE7756500</b>	Lodging, Hydro One Oregon Settlement	176.17	176.17
	Meals, Hydro One Idaho Staff Workshop	335.43	335.43
	Meals, Hydro One Oregon Settlement	697.25	697.25
	Meals, Hydro One Washington Commissioner Hearing	109.50	109.50
	Mileage, Hydro One Idaho Staff Workshop	19.08	19.08
	Parking, Hydro One Oregon Settlement	20.00	20.00
	Parking, Attend the Hydro One/Avista Merger Case Oregon Settlement Conference	20.00	20.00
	Lodging, Hydro One/Avista Merger Case OR Settlement Conference	176.17	176.17
	June'17 thru April'18 Hydro One Merger Legal fees	1,635,577.12	1,635,577.12
	June'17-March'18 total Hydro One merger costs incurred	-1,648,348.25	-1,648,348.25
<b>IE7768494</b>	(blank)	100,086.23	100,086.23
	Portion of dinner charged to Hydro One for their four quests	320.00	320.00
	US-Tax - OFFSPOK-OFFSET-OFFSET	0.00	0.00
	US-Tax - USPOK-SALES	256.84	256.84
	(blank)	2,918.59	2,918.59
	SALES TAX	4.69	4.69
	(blank)	53.90	53.90
	Lunch for Hydro One Meetings.	179.40	179.40
	SALES TAX	15.61	15.61
	Hydro 1/Avista Merger Case WA Public Hearings in Colville	74.43	74.43
<b>IE7778495</b>	SALES TAX	6.13	6.13
	Hydro 1/Avista Merger Public Comment Hearings in Othello and Colfax	245.47	245.47
	SALES TAX	12.25	12.25
	CHRIS RILE-PANERA BREAD #601958	182.85	182.85
	DEBBIE DEUBEL-ALASKA AIR 0272170305294	0.00	0.00
	DEBBIE DEUBEL-ALASKA AIR 0272170761215	735.11	735.11
	LINDA WILLIAMS-THE HIGH NOONER	69.97	69.97
	PATTY HANSON-ALASKA AIR 0272169525562	530.99	530.99
	PATTY HANSON-ALASKA AIR 0272169531785	530.99	530.99
	PATTY HANSON-ALASKA AIR 0272169532347	530.99	530.99
<b>IE7817500</b>	PATTY HANSON-ALASKA AIR 0272169532463	530.99	530.99
	PATTY HANSON-ALASKA AIR 0272170215382	0.00	0.00
	PATTY HANSON-THE GRAND HOTEL SALEM	176.17	176.17
	PATTY HANSON-THE GROVE HOTEL	295.61	295.61
	Hydro One/Avista Merger Oregon Settlement Conference in Salem.	134.11	134.11
	17 priority overnight packages.	725.79	725.79
<b>IE7858494</b>			
<b>IE7870507 (blank)</b>			
<b>1024-1286</b>			
<b>1184640167</b>			
<b>201805</b>			
<b>1024-1286</b>			
<b>1184640167</b>			
<b>202357</b>			
<b>202427</b>			
<b>21RWZ6</b>			
<b>24CBQN</b>			
<b>4106406-CC</b>			
<b>446614130</b>			
<b>6-157-19738</b>			

<b>6-178-57378</b>	32 Priority Overnight envelopes sent out between May 7 and May 9.	530.34	530.34
<b>6-186-60850</b>	2 priority overnight envelopes shipped on 05/14.	40.62	40.62
<b>6546152</b>	(blank)	296.00	296.00
<b>847138</b>	(blank)	3,023.50	3,023.50
<b>IE7772501</b>	Meals, Hydro One Innovation Meeting - 9 people	634.45	634.45
<b>IE7868498</b>	Airfare, United 0162395086640, Workstream meetings at Hydro One location	767.56	767.56
<b>IE7889498</b>	Airfare, Alaska, H1 Settlement Conference - Salem	1,230.00	1,230.00
	Airfare, Southwest, NARUC - Western Conference	244.92	244.92
	Lodging, H1 Settlement Conference - Salem	379.50	379.50
	Meals, H1 Settlement Conference - Salem	122.44	122.44
	Meals, H1 Settlement Meeting	50.32	50.32
	Parking, H1 Settlement Conference - Salem	30.00	30.00
<b>IE7898497</b>	Airfare, Delta 0067141431529, RT airfare Spokane to Toronto for mtg with Hydro One	776.48	776.48
<b>IE7900500</b>	Airfare, Delta 0062321767935, Travel to Toronto	775.09	775.09
	Lodging, Hotel for 3 nights. \$654.93 is the US dollar equivalent of the \$839.10 CAN	654.93	654.93
	Meals, Breakfast in the airport	7.07	7.07
	Meals, Dinner	12.37	12.37
<b>IE7912496</b>	Mileage, Hydro One Public Hearings	8.72	8.72
<b>IE7922496</b>	Lodging, Hydro 1/Avista Merger Oregon Settlement Conference in Salem, OR	198.33	198.33
	Meals, Hydro 1/Avista Merger Oregon Settlement Conference in Salem, OR	23.40	23.40
	Parking, Hydro 1/Avista Merger Oregon Settlement Conference in Salem, OR	20.00	20.00
<b>IE7925497</b>	Meals, Hydro One WA Commissioner Meeting - Colfax	76.77	76.77
	Meals, Hydro One WA Commissioner Meeting - Othello	119.16	119.16
<b>IE7937496</b>	Lodging, Montana Merger Meetings	150.73	150.73
	Lodging, Oregon Merger Meetings	374.50	374.50
	Meals, Oregon Merger Meetings	338.32	338.32
	Meals, Rates Team Offsite Meeting	778.56	778.56
	Mileage, Public Meetings in Colville	78.48	78.48
	Misc, Rates Team Offsite Meeting	160.00	160.00
	Parking, Oregon Merger Meetings	40.00	40.00
	Tips, Oregon Merger Meetings	15.00	15.00
<b>IE7957498</b>	Airfare, Delta Bag Fee	25.00	25.00
	Airfare, United Bag fee	22.05	22.05
	Cab Fare, Uber to airport	42.68	42.68
	Lodging, Hotel for the week	1,375.79	1,375.79
	Meals, breakfast (GEG)	7.67	7.67
	Meals, breakfast Toronto airport	18.53	18.53
	Meals, Coffee	1.55	1.55
	Meals, Graham, Jim C, Jim O, Clay	144.77	144.77
	Meals, Lunch (Denver)	25.06	25.06
	Meals, Soda at airport (MN)	2.31	2.31
	Meals, Water (Tor airport)	3.11	3.11
	Parking, Airport	40.00	40.00
<b>IE7998497</b>	Airfare, Alaska 0272170374638, Air for meeting in Colstrip with Mayor	606.11	606.11
	Car Rental, Car for meeting in Colstrip with Mayor	60.37	60.37
	Lodging, Hotel for meeting with City of Colstrip	141.92	141.92
	Lodging, Hotel for Montana PSC Hearing	211.79	211.79
	Meals, Breakfast with Mayor Williams, Mike Green, David Meyer, Jody Williams, Kevin Christie re		
	Hydro One MPSC Hearing	60.00	60.00
	Meals, Lunch with Kevin Christie during Colstrip City Meeting	30.98	30.98
	Parking, Parking during meeting with Hydro One executives	7.62	7.62
	Parking, Parking for Colstrip City Meeting	12.00	12.00
<b>IE7999497</b>	Lodging, Hydro One/Avista Merger Case Montana Hearing in Helena	211.79	211.79
<b>IE8035497</b>	Lodging, WUTC Merger Hearing	261.62	261.62
<b>IE8037499</b>	Lodging, Hydro One/Avista Merger WA Settlement Hearing at WUTC in Olympia	261.62	261.62
<b>IE8046496</b>	Car Rental, MT Hydro One Merger Hearing	255.86	255.86
	Car Rental, WA Hydro One Merger Hearing	177.76	177.76
	Lodging, MT Hydro One Merger Hearing	211.79	211.79
	Lodging, WA Hydro One Merger Hearing	261.62	261.62
	Meals, WA Hydro One Merger Hearing	1,234.11	1,234.11
<b>IE8048502</b>	Airfare, Hydro One Visit	970.14	970.14
<b>IE8048505</b>	Lodging, Hydro One/Avista Merger WA Settlement Hearing at WUTC	261.62	261.62
	Meals, Hydro One/Avista Merger WA Settlement Hearing at WUTC	38.48	38.48
<b>IE8060496</b>	Car Rental, Mt Hearings H1	126.12	126.12
	Car Rental, WA Hearings H1	40.82	40.82
	Lodging, Mt Hearings H1	211.79	211.79
	Lodging, WA Hearings H1	261.62	261.62
	Meals, Mt Hearings H1	1,004.00	1,004.00
<b>(blank)</b>	June'17 thru April'18 Hydro One Merger Legal fees	-1,635,577.12	-1,635,577.12
	June'17 thru May'18 Hydro One Merger Legal fees	1,635,577.12	1,635,577.12
	REIMBURSE FOR ACCIDENTAL EXPENSE REPORT	-261.62	-261.62
	SJ109-RICOH inv #8002007457 804055/201805	97.92	97.92
	SJ109-RICOH inv #8002007457 804091/201805	32.64	32.64
	SJ109-RICOH inv #8002007457 804110/201805	166.46	166.46
	SJ109-RICOH inv #8002007457 804111/201805	62.83	62.83
	SJ109-RICOH inv #8002007457 804112/201805	186.21	186.21
	SJ109-RICOH inv #8002007457 804113/201805	82.25	82.25
	SJ109-RICOH inv #8002007457 804114/201805	133.33	133.33
	SJ109-RICOH inv #8002007457 804115/201805	186.21	186.21
	SJ109-RICOH inv #8002007457 804278/201805	345.32	345.32

201805	(blank)	SJ109-RICOH inv#8002035681 805407/201805	23.50	23.50
		(blank)	155,145.25	155,145.25
201806	10080161	(blank)	1,365.00	1,365.00
	10080829	(blank)	15,857.50	15,857.50
	1020000391	(blank)	1,770,217.53	1,770,217.53
	1272437	Q2 Board of Directors fees for Hydro One	667.00	667.00
	1272438	Q2 Board of Directors fees charged to Hydro One.	667.00	667.00
	1272439	Q2 Board of Directors fees for Hydro One	667.00	667.00
	1272440	Board of Director Fees charged to Hydro One	667.00	667.00
	1272441	Q2 Board of Directors fees charged to Hydro One.	667.00	667.00
	1272442	Q2 Board of Directors fees charged to Hydro One.	667.00	667.00
	1272443	Q2 Board of Directors fees charged to Hydro One.	667.00	667.00
	1272444	Q2 Board of Directors fees charged to the Hydro One.	667.00	667.00
	1272445	Q2 Board of Director fee charged to Hydro One.	667.00	667.00
	1278423	Pro Hac Vice for the State of Montana for David Meyer in the Hydro One/Avista Merger Case	495.00	495.00
	2KJ9LL	Hydro One Merger Public Hearings for Idaho	236.41	236.41
		SALES TAX	20.47	20.47
	4214406-CC	BRI SCHMEDDING-AIR CANADA 0142195073223	321.65	321.65
		BRI SCHMEDDING-ALASKA AIR 0272172995086	125.00	125.00
		BRI SCHMEDDING-ALASKA AIR 0272172996930	353.27	353.27
		DEBBIE DEUBEL-DOUBLETREE HOTEL	150.73	150.73
		JAMES CORDER-AGENT FEE 8900735821923	30.00	30.00
		JAMES CORDER-DELTA AIR 0067149425085	745.40	745.40
		LINDA WILLIAMS-NORTHWESTERN STAGE LINES	300.00	300.00
		LORETTA MCKAY-AGENT FEE 8900735549095	30.00	30.00
		LORETTA MCKAY-DELTA AIR 0062326517713	891.56	891.56
		LORETTA MCKAY-DELTA AIR 0067147260920	813.01	813.01
		MICHELLE BRANDKAMP-ALASKA AIR 0277150017394	649.00	649.00
		MICHELLE BRANDKAMP-EXPEDIA 7355556751955	5.69	5.69
		PATTY HANSON-DOUBLETREE OLYMPIA	534.07	534.07
		PATTY HANSON-JIMMY JOHNS # 1418 -	50.60	50.60
		PATTY HANSON-THE HIGH NOONER	199.10	199.10
	47843	(blank)	389.25	389.25
	6-200-68115	Seventeen priority overnight envelopes.	287.53	287.53
	6-222-16310	Express mail fees for 9 priority overnight envelopes.	156.73	156.73
	8199378	(blank)	5,490.00	5,490.00
	8202357	HYDRO ONE ACQUISITION(PILLSBURY)	23,486.25	23,486.25
	849268	(blank)	3,439.50	3,439.50
	IE8071496	Lodging, Hydro One meetings in Juneau	323.68	323.68
		Meals, Originally reimbursed for \$360.47, should have been \$362.47	2.00	2.00
		Mileage, Travel related to Hydro One Acquisition	8.72	8.72
		Parking, Dinner with Greg Kiraly (Hydro One)	2.40	2.40
	IE8084499	Airfare, Hydro One Trip	813.19	813.19
	IE8085498	Airfare, Alaska 0272170362467, Hydro One Meeting in Seattle	308.41	308.41
		Lodging, Hydro One Hearings in Helena	211.79	211.79
		Meals, Hydro One Hearings in Olympia	112.37	112.37
		Meals, Hydro One Meeting in Seattle	8.31	8.31
		Meals, Hydro One Officer Dinner	2,413.14	2,413.14
		Mileage, Hydro One Hearings in Helena	10.90	10.90
		Mileage, Hydro One Meeting in Seattle	10.90	10.90
		Mileage, Hydro One Public Hearings	69.76	69.76
		Mileage, Hydro One Washington Hearings	175.49	175.49
		Misc, Car Service for Hydro One Meeting in Seattle	115.00	115.00
		Misc, Return Car Service for Hydro One Meeting in Seattle	115.00	115.00
		Parking, Hydro One Meeting in Seattle	10.00	10.00
		Parking, Parking for Hydro One Officer Dinner	17.00	17.00
	IE8098496	Lodging, Hotel for Hydro One Meetings	928.64	928.64
		Meals, Lunch during travel to Toronto	5.56	5.56
		Meals, Lunch during trip to Hydro One. Jim Ogile and Graham Smith	26.68	26.68
		Meals, Snack during travel from Toronto for Hydro One	1.76	1.76
		Mileage, Drive from airport for H1 trip	5.45	5.45
		Mileage, Drive to airport for H1 trip	5.45	5.45
		Misc, WIFI during Toronto flight	31.24	31.24
		Parking, Parking during Hydro One trip	40.00	40.00
	IE8105496	Cab Fare, H1 Merger - Transportation around Seattle	8.12	8.12
		Cab Fare, H1 Merger - Transportation for meeting with Ken Johnson of Puget Sound Energy	143.91	143.91
		Cab Fare, H1 Merger - Transportation to Airport	44.61	44.61
		Lodging, H1 Merger - Lodging for Hearings in Olympia	261.62	261.62
		Lodging, H1 Merger - Lodging for meeting with Ken Johnson of Puget Sound Energy	453.68	453.68
		Lodging, H1 Merger - Lodging in Helena MT	211.79	211.79
		Meals, H1 Merger - Dinner with Ken Johnson of Puget Sound Energy	173.08	173.08
		Meals, H1 Merger - Lodging in Helena MT	13.20	13.20
		Meals, H1 Merger - Meal in Seattle	48.17	48.17
		Parking, H1 Merger - Parking	20.00	20.00
	IE8123496	Meals, Breakfast with Kevin Christie for Colstrip meeting with mayor	23.25	23.25
		Misc, Car rental fuel for Colstrip Mayor meeting	27.26	27.26
	IE8148497	Airfare, United 01626088268862, 1 Baggage Fee	25.00	25.00
		Airfare, United 01626090078034, 1 Baggage Fee	22.07	22.07
		Airfare, United 01626090078034, FTF on 22.07	0.59	0.59
		Car Rental, FTF on 241.84	6.52	6.52

	<b>IE8148497</b>	Car Rental, Transportation to Grid Ops Center	241.84	241.84
		Lodging, FTF on 746.66	20.15	20.15
		Lodging, Near Hydro One HQ - HO Rate	746.66	746.66
		Meals, Dinner for Corder,Storey,Ogle,Smith	188.42	188.42
		Meals, FTF on 10.57	0.28	0.28
		Meals, FTF on 188.42	5.08	5.08
		Meals, Lunch/Dinner	10.57	10.57
		Misc, FTF on 44.80	1.20	1.20
		Misc, Gas - Rental Car	44.80	44.80
		Parking, Airport Parking	40.00	40.00
	<b>IE8149497</b>	Airfare, Baggage charge on visit to Hydro One	25.00	25.00
		Airfare, Trip to Toronto to visit Hydro One	353.90	353.90
		Cab Fare, Taxi into Toronto adj for US	49.74	49.74
		Lodging, 2 nights Toronto lodging adj for US	451.95	451.95
		Meals, Dinner for Hydro One meeting adj for US	44.85	44.85
		Cab Fare, Jim Kensok uber fare from Hotel to Airport in Minneapolis, MN for Hydro-One		
		Transition meeting on 6/12/18	30.51	30.51
	<b>IE8190496</b>	Lodging, Jim Kensok hotel stay in Minneapolis, MN for Hydro-One Transition meeting on 6/12/18	327.00	327.00
		Meals, Jim Kensok breakfast while travelling to Minneapolis, MN for a Hydro-One Transition meeting on 6/12/18	7.69	7.69
		Mileage, Jim Kensok travel in personal vehicle from airport to home for Hydro-One Transition Meeting in Minneapolis, MN on 6/12/18	5.45	5.45
		Mileage, Jim Kensok travel in personal vehicle from home to Airport for Hydro-One Transition Meeting in Minneapolis, MN on 6/12/18	5.45	5.45
		Parking, Jim Kensok parking at airport while travelling to Minneapolis, MN for Hydro-One Transition meeting on 6/12/18	20.00	20.00
		Mileage, Drove to Post Falls and back, beginning at the Airport and ending back at the office, for a presentation given to the Post Falls and CDA Chambers of Commerce.	52.32	52.32
		Lodging, Hydro One Merger - MT Hearings	226.29	226.29
		Lodging, Hydro One Merger - WA Hearings	261.62	261.62
		Mileage, H1 Merger Public Hearing CDA	35.54	35.54
		Airfare, Hydro One meeting in MSP - 6/12/18	535.80	535.80
	<b>IE8205500</b>	Cab Fare, Hydro One meeting in MSP - 6/12/18	27.78	27.78
		Lodging, Hydro One meeting in MSP - 6/12/18	327.00	327.00
		Cab Fare, taxi from Toronto hotel to airport for return trip to us from hydro one insurance meeting	59.60	59.60
	<b>IE8234496</b>	Lodging, 2 nights hotel in Toronto for insurance meeting with Hyrdo One	427.40	427.40
		Meals, Dinner during insurance meetings in Toronto - USD conversion via credit card statement attached	71.88	71.88
		Meals, Meals for return trip from Toronto to Spokane for Hydro One insurance meetings.	32.23	32.23
		Misc, Airline baggage fee for flight from Spokane to Toronto for Hydro One visitq	25.00	25.00
		Misc, Baggage fee for return flight from Toronto to Spokane for hydro one insurance meetings	25.21	25.21
	<b>(blank)</b>	June legal fees	10,307.25	10,307.25
		June'17 thru May'18 Hydro One Merger Legal fees	-1,635,577.12	-1,635,577.12
		REIMBURSE FOR HOTEL ON I EXPENSE AND COMPANY VISA D MEYER	-176.17	-176.17
		(blank)	44,274.65	44,274.65
		(blank)	367.50	367.50
		(blank)	514.47	514.47
		Compensation consulting for Hydro One merger work	12,302.90	12,302.90
		Continued assistance with Section 280G calculations in preparation for HydroOne merger	10,177.00	10,177.00
		Nucleus Dev June 2018	240.00	240.00
		Singer, Scott June 2018	300.00	300.00
	<b>4214406-CC</b>	CORRECTION	0.00	0.00
		COLLINS SPRAGUE-ANTHONY'S AT SPOKANE FAL	78.21	78.21
		DANA ANDERSON-BRUTTLE'S DOWNTOWN	63.15	63.15
		DANA ANDERSON-CLINKERDAGGER	450.84	450.84
		DANA ANDERSON-STEAM PLANT GRILL	555.77	555.77
		DANA ANDERSON-THE BOOKIE - WSU #0500	94.31	94.31
		LENA FUNSTON-EINSTEIN'S #4075	16.91	16.91
		LENA FUNSTON-EINSTEIN'S CATERING#4075	141.72	141.72
		LENA FUNSTON-SAFEWAY #3255	20.95	20.95
		LENA FUNSTON-THE HIGH NOONER	116.01	116.01
	<b>6202</b>	PATTY HANSON-THE HIGH NOONER	261.51	261.51
		(blank)	3,261.25	3,261.25
		Express mail services for 10 priority overnight envelopes.	153.16	153.16
		(blank)	13,443.50	13,443.50
		(blank)	13,617.00	13,617.00
		(blank)	5,981.25	5,981.25
		(blank)	16,443.90	16,443.90
		(blank)	2,948.25	2,948.25
		(blank)	176.17	176.17
		(blank)	261.62	261.62
	<b>IE8297499</b>	Lodging, Hydro One Acquisition Hearing in WA	20.00	20.00
		Parking, Hydro One Acquisition Hearing in Oregon	28.53	28.53
		Cab Fare, Hydro 1 Transiti Mtg	363.18	363.18
		Lodging, Hydro 1 Transition Mtg	20.00	20.00
		Parking, Hydro 1 Transition Mtg	90.47	90.47
		Mileage, Hydro One Public Meeting	13.35	13.35
		(blank)		
		(blank)		
		(blank)		
		(blank)		
		(blank)		
	<b>IE8351500</b>	Lodging, Hydro One Acquisition Hearing in Oregon	20.00	20.00
		Parking, Hydro One Acquisition Hearing in Oregon	28.53	28.53
		Cab Fare, Hydro 1 Transiti Mtg	363.18	363.18
		Lodging, Hydro 1 Transition Mtg	20.00	20.00
		Parking, Hydro 1 Transition Mtg	90.47	90.47
		Mileage, Hydro One Public Meeting	13.35	13.35
		(blank)		
		(blank)		
		(blank)		
		(blank)		
		(blank)		
	<b>IE8357497</b>	Lodging, Hydro One Acquisition Hearing in Oregon	20.00	20.00
		Parking, Hydro One Acquisition Hearing in Oregon	28.53	28.53
		Cab Fare, Hydro 1 Transiti Mtg	363.18	363.18
		Lodging, Hydro 1 Transition Mtg	20.00	20.00
		Parking, Hydro 1 Transition Mtg	90.47	90.47
		Mileage, Hydro One Public Meeting	13.35	13.35
		(blank)		
		(blank)		
		(blank)		
		(blank)		
		(blank)		
	<b>IE8366497</b>	Lodging, Hydro One Acquisition Hearing in Oregon	20.00	20.00
		Parking, Hydro One Acquisition Hearing in Oregon	28.53	28.53
		Cab Fare, Hydro 1 Transiti Mtg	363.18	363.18
		Lodging, Hydro 1 Transition Mtg	20.00	20.00
		Parking, Hydro 1 Transition Mtg	90.47	90.47
		Mileage, Hydro One Public Meeting	13.35	13.35
		(blank)		
		(blank)		
		(blank)		
		(blank)		
		(blank)		



201808	<b>IE8385508</b>	Cab Fare	74.79	74.79
		Lodging	638.81	638.81
		MEALS	16.27	16.27
		Mileage, From Airport	6.98	6.98
		Mileage, To Airport	6.98	6.98
		Parking	32.00	32.00
	<b>IE8390497</b>	Meals, Hydro One best practices sharing	848.78	848.78
		Misc, Hydro One best practices sharing - baggage fee	25.10	25.10
		Misc, Hydro One best practices sharing - checked bag fee	25.00	25.00
	<b>IE8401496</b>	Mileage, Hydro One meetings in Coeur d'Alene	45.78	45.78
	<b>IE8409502</b>	Meals, H1 Commitment Meeting	291.04	291.04
		Meals, H1 Mtg	20.07	20.07
		Meals, IPUC Public Mtg H1	157.73	157.73
	<b>IE8419496</b>	Airfare, Hydro One Trip Baggage	50.10	50.10
		Lodging, Hydro One Trip Hotel	666.51	666.51
		Meals, Hydro One Trip Travel Meal	19.30	19.30
	<b>IE8450506</b>	Mileage, IPUC Hydro One meeting in Sandpoint	74.12	74.12
	<b>IE8461503</b>	Lodging, Hydro One best practices sharing - lodging	638.28	638.28
		Meals, Hydro One best practices sharing	15.94	15.94
	<b>IE8464505</b>	Meals, IPUC Public Hearing - Merger	122.86	122.86
201809	<b>(blank)</b>	discount taken: Volt-Chernikov, Alex: 5.28.18-6.24.18-ID:ACC7476-Inv:41392581	-5.57	-5.57
		discount taken: Volt-Zhukov, Igor: 5.28.18-6.24.18-ID:IZZ0490-Inv:41392581	-1.49	-1.49
		June legal fees	-10,307.25	-10,307.25
		Kirkland & Ellis and Gibson, Dunn & Crutcher services	65,569.22	65,569.22
		Volt-Chernikov, Alex: 5.28.18-6.24.18-ID:ACC7476-Inv:41392581	1,114.11	1,114.11
		Volt-Zhukov, Igor: 5.28.18-6.24.18-ID:IZZ0490-Inv:41392581	297.96	297.96
		(blank)	113,886.03	113,886.03
	<b>1020000979</b>	(blank)	4,362.99	4,362.99
	<b>113310</b>	(blank)	637.51	637.51
	<b>1184640744</b>	(blank)	1,425.00	1,425.00
		Cost of Ticket for meetings with Hydro One. The meeting was later cancelled, but Don was unable to get a refund for the flight.	501.49	501.49
	<b>1272597</b>	Hydro merger ads	17,691.97	17,691.97
	<b>18239-7/31/2018</b>	Breakfast for employees who attended Scott Morris' update on Hydro One	307.30	307.30
	<b>202622</b>	SALES TAX	26.74	26.74
	<b>4426406-CC</b>	JAMES CORDER-AGENT FEE 8900737401198	30.00	30.00
		JAMES CORDER-CROSS BORDER TRANS FEE	5.18	5.18
		JAMES CORDER-DELTA AIR 0067160189587	1,256.33	1,256.33
		JAMES CORDER-MARRIOTT TORONTO DOWNT	518.19	518.19
		PATTY HANSON-JIMMY JOHNS # 1418 -	79.58	79.58
	<b>6220</b>	(blank)	1,500.00	1,500.00
	<b>6-257-09715</b>	55 Priority overnight envelopes shipped.	858.05	858.05
	<b>6573819</b>	(blank)	5,825.00	5,825.00
	<b>8213665</b>	(blank)	23,902.50	23,902.50
	<b>IE8401497</b>	Lodging, Lodging during travel to Toronto for meeting with Hydro One training organization	671.11	671.11
		Meals, Breakfast during travel to Toronto for meeting with Hydro One training organization	24.45	24.45
		Meals, Lunch during travel to Toronto for meeting with Hydro One training organization	8.99	8.99
		Misc, AT&T Wireless International Day Pas for travel to Toronto	30.00	30.00
		Parking, Parking during travel to Toronto for meeting with Hydro One training organization	32.00	32.00
	<b>IE8430497</b>	Airfare, Travel to Hydro One	812.99	812.99
		Lodging, Hotel for Hydro One visit	742.56	742.56
	<b>IE8500497</b>	Cab Fare, H1 transition meeting	49.66	49.66
	<b>IE8515497</b>	Mileage, Mtg w Clarkston Crew	121.54	121.54
	<b>IE8550499</b>	Lodging, Hydro One Trip	637.89	637.89
		Meals, Hydro One Trip	16.31	16.31
		Mileage, Hydro One Trip	32.70	32.70
		Misc, Hydro One Trip Baggage Fee	25.09	25.09
		Misc, Hydro One Trip Currency Transaction Fee	22.17	22.17
	<b>IE8552500</b>	Parking, Hydro One Trip	16.00	16.00
		Cab Fare, HR Best Practices Trip-Hydro One Toronto	33.91	33.91
		Lodging, HR Best Practices Trip-Hydro One -delayed overnight at SEATac	188.13	188.13
		Lodging, HR Best Practices Trip-Hydro One Toronto- July 9-13 Toronto	851.03	851.03
		Meals, HR Best Practices Trip-Hydro One Toronto	89.63	89.63
		Misc, HR Best Practices Trip-Hydro One Toronto- Baggage Fee	26.36	26.36
		Misc, HR Best Practices Trip-Hydro One Toronto- Lodging Housekeeping tip	20.00	20.00
		Parking, HR Best Practices Trip-Hydro One Toronto- Airport parking GEG	60.00	60.00
	<b>INV00044951</b>	Pande, Pankaj 07.01.18-07.27.18	203.84	203.84
	<b>(blank)</b>	Discount taken --- Volt-Grinstead, Jade: 7.23.18-7.27.18-ID:JGG2588-Inv:41478232	-1.99	-1.99
		Discount taken --- Volt-Phillips, Doug: 7.23.18-7.27.18-ID:DPP2282-Inv:41478232	-6.27	-6.27
		DJ102-August-18 accrual	80,000.00	80,000.00
		June thru August total Legal fees incurred	82,500.00	82,500.00
		Kirkland & Ellis and Gibson, Dunn & Crutcher services	-65,569.22	-65,569.22
		Volt-Grinstead, Jade: 7.23.18-7.27.18-ID:JGG2588-Inv:41478232	398.43	398.43
		Volt-Grinstead, Jade: 7.23.18-7.27.18-ID:JGG2588-Inv:41560798	88.10	88.10
		Volt-Phillips, Doug: 7.23.18-7.27.18-ID:DPP2282-Inv:41478232	1,253.78	1,253.78
		Volt-Phillips, Doug: 7.23.18-7.27.18-ID:DPP2282-Inv:41560798	386.54	386.54
		(blank)	9,132.06	9,132.06
	<b>10084263</b>	(blank)	157.50	157.50
	<b>10436</b>	(blank)	40,000.00	40,000.00
	<b>1184640492</b>	Merger	990.01	990.01

201809	<b>1184640999</b>	(blank)	7,492.42	7,492.42
	<b>1277272</b>	Board of Directors Pay H1 Transaction	1,700.00	1,700.00
		Board of Directors Pay H1 Transition	100.00	100.00
	<b>1277273</b>	Board of Directors Pay - H1 Transition	100.00	100.00
		Board of Directors Pay H1 Transaction	1,700.00	1,700.00
	<b>1277274</b>	Board of Directors Pay H1 Transaction	1,700.00	1,700.00
		Board of Directors Pay H1 Transition	100.00	100.00
	<b>1277275</b>	Board of Directors Pay H1 Transaction	1,700.00	1,700.00
		Board of Directors Pay H1 Transition	100.00	100.00
	<b>1277276</b>	Board of Directors Pay H1 Transaction	1,700.00	1,700.00
		Board of Directors Pay H1 Transition	100.00	100.00
	<b>1277277</b>	Board of Directors Pay H1 Transaction	1,700.00	1,700.00
		Board of Directors Pay H1 Transition	100.00	100.00
	<b>1277278</b>	Board of Directors Pay H1 Transaction	1,700.00	1,700.00
		Board of Directors Pay H1 Transition	100.00	100.00
	<b>1277279</b>	Board of Directors Pay H1 Transaction	1,700.00	1,700.00
		Board of Directors Pay H1 Transition	100.00	100.00
	<b>1277280</b>	Board of Directors Pay H1 Transaction	1,700.00	1,700.00
		Board of Directors Pay H1 Transition	100.00	100.00
	<b>18258C1</b>	Transcript of public hearing on June 14, 2018	83.25	83.25
	<b>18259C1</b>	Transcript of Public Hearing on June 13, 2018	146.55	146.55
	<b>18260C1</b>	Transcript of public hearing on June 12, 2018	221.85	221.85
	<b>2001063</b>	(blank)	19,978.55	19,978.55
	<b>2001065</b>	(blank)	28,368.25	28,368.25
	<b>2001066</b>	(blank)	20,593.61	20,593.61
	<b>2001067</b>	(blank)	16,044.00	16,044.00
	<b>2001069</b>	(blank)	1,687.50	1,687.50
	<b>2001070</b>	(blank)	140.00	140.00
	<b>20431</b>	Assistance with section 280 G Calculations related to Hydro One merger	5,357.00	5,357.00
	<b>6-286-10569</b>	25 priority overnight envelopes.	423.90	423.90
	<b>6-293-69562</b>	17 priority overnight envelopes.	268.16	268.16
	<b>6-300-74955</b>	Nine priority overnight packages.	410.58	410.58
	<b>6-306-49719</b>	31 priority overnight packages/boxes.	524.41	524.41
	<b>6-314-74998</b>	Two priority overnight envelopes.	27.46	27.46
	<b>8219192</b>	(blank)	5,444.25	5,444.25
	<b>856361</b>	(blank)	779.00	779.00
	<b>IE8704507</b>	Airfare, Delta 0062338201880, Hydro One meeting - Toronto CA	370.01	370.01
	<b>IE8769497</b>	Airfare, Delta G63EA8, Air for Meeting in Toronto with Hydro One Board	640.73	640.73
	<b>IE8770497</b>	Airfare, Southwest 5261488008514, Hydro One Hearings	285.48	285.48
		Mileage, Hydro One Interview	4.36	4.36
		Mileage, Hydro One Interview Follow-up	2.18	2.18
		Misc, Hydro One Hearings	20.00	20.00
		Parking, Hydro One Radio Spot	2.40	2.40
	<b>(blank)</b>	DJ102-Septemeber-18 accrual	80,000.00	80,000.00
		June thru August total Legal fees incurred	-82,500.00	-82,500.00
		June thru September 2018 legal fees- Gibson, Dunn & Crutcher	85,000.00	85,000.00
		SJ109-RICOH inv #8002259594 809121/201809	118.81	118.81
		SJ109-RICOH inv #8002259594 809168/201809	1.70	1.70
		SJ109-RICOH inv #8002259594 809169/201809	0.33	0.33
		SJ109-RICOH inv #8002259594 809170/201809	59.40	59.40
		SJ109-RICOH inv #8002259594 809171/201809	19.80	19.80
		SJ109-RICOH inv #8002259594 809200/201809	0.65	0.65
		SJ109-RICOH inv #8002259594 809227/201809	180.91	180.91
		SJ109-RICOH inv #8002259594 809248/201809	66.26	66.26
		SJ109-RICOH inv #8002259594 809249/201809	0.44	0.44
		SJ109-RICOH inv #8002259594 809250/201809	2.52	2.52
		SJ109-RICOH inv #8002259594 809484/201809	0.44	0.44
		SJ109-RICOH inv #8002259594 809485/201809	1.74	1.74
		SJ109-RICOH inv #8002259594 809487/201809	106.62	106.62
		SJ109-RICOH inv #8002259594 809488/201809	27.42	27.42
		(blank)	83,337.85	83,337.85
		(blank)	654.73	654.73
		(blank)	17,119.01	17,119.01
		(blank)	1,600.00	1,600.00
201810	<b>1020001705</b>	Compensation consulting for Hydro One merger work	0.00	0.00
	<b>1184641152</b>	(blank)	677.00	677.00
	<b>18239-8/31/2018</b>	HYDRO ONE ACQUISITION -ALASKA APPLICATION	114.50	114.50
	<b>19948</b>	Portion of the bill related to Hydro One Transaction	6,500.00	6,500.00
	<b>2001068B</b>	Oregon Commissioner Workshop	90.79	90.79
	<b>2001077A</b>	JAMES CORDER-AGENT FEE 8900735821923	0.00	0.00
	<b>20684</b>	JAMES CORDER-DELTA AIR 0067149425085	0.00	0.00
	<b>3VD438</b>	JAMES CORDER-DELTA AIR 0067160189587	0.00	0.00
	<b>4214406-CC</b>	JAMES CORDER-AGENT FEE 8900755978530	30.00	30.00
		PATRICIA TACKES-CROSS BORDER TRANS FEE	0.31	0.31
		PATRICIA TACKES-THE GLOBE AND MAIL	21.29	21.29
		PATRICIA TACKES-TORONTO STAR# 67517090	10.46	10.46
		PATTY HANSON-ALASKA AIR 0272184423376	63.20	63.20
		PATTY HANSON-ALASKA AIR 0272184423377	63.20	63.20
		PATTY HANSON-ALASKA AIR 0272184423378	63.20	63.20
		PATTY HANSON-DOMINI SANDWICHES	73.67	73.67

<b>4637406-CC</b>	PATTY HANSON-SOUTHWES 5261486937089	58.98	58.98
	PATTY HANSON-SOUTHWES 5261486937090	58.98	58.98
	PATTY HANSON-SOUTHWES 5261486937091	58.98	58.98
<b>6261</b>	(blank)	5,667.50	5,667.50
<b>6-321-93403</b>	28 priority overnight packages.	719.08	719.08
<b>6-328-53011</b>	shipment of a priority overnight package and envelope.	59.23	59.23
<b>6-335-23795</b>	8 priority overnight boxes	245.48	245.48
<b>6-350-30497</b>	16 priority overnight envelopes.	248.58	248.58
<b>6579325</b>	(blank)	1,002.00	1,002.00
<b>6586037</b>	HYDRO ONE ACQUISITION (DWT)	835.00	835.00
<b>8225755</b>	HYDRO ONE ACQUISITION -PILLSBURY	175.50	175.50
<b>858721</b>	HYDRO ONE ACQUISITION-MPSC	67.00	67.00
<b>IE8790499</b>	Airfare, Hydro One Settlement Disucssion Boise	123.18	123.18
	Meals, Hydro One Meeting	32.64	32.64
<b>IE8798499</b>	Meals, H1-AVA Conference CallMeyer-Christie-Ehrbar	30.07	30.07
	Meals, H1-AVA WUTC Meeting with PartiesH1, K&L Gates, Avista	201.40	201.40
<b>IE8801498</b>	Meals, Hydro One discussion	13.76	13.76
<b>IE8821498</b>	Airfare, Flight to Minn for H1 Meeting	476.40	476.40
<b>IE8832498</b>	Car Rental, ID H1	132.55	132.55
	Car Rental, WA H1	126.22	126.22
	Meals, Idaho H1	100.27	100.27
	Office Supplies, Binders for H1 Ore Filling	205.34	205.34
<b>IE8889498</b>	Airfare, H1 strat meeting Minn	318.20	318.20
<b>IE8916498</b>	Airfare, Delta 0062341316569, Hydro One Transition Meeting	476.40	476.40
<b>IE8930497</b>	Cab Fare, Cab from Boise Airport to Idaho Commission Office	19.00	19.00
	Meals, Snack at Boise Airport	8.09	8.09
	Parking, Parking at Spokane Airport	10.00	10.00
<b>IE8940498</b>	Airfare, Delta 0062342159428, October 29-30 Strategic Benefits Mtg with Hydro One	476.40	476.40
<b>IE8940500</b>	Car Rental, Hydro One Idaho Settlement	129.63	129.63
	Lodging, Hydro One Idaho Settlement	376.12	376.12
	Meals, Hydro One Idaho Settlement	389.22	389.22
	Parking, Hydro One Idaho Settlement	20.00	20.00
	Tips, Hydro One Idaho Settlement	5.00	5.00
<b>IE8967497</b>	Airfare, Delta 0062343626096, Meeting Location Is Minneapolis MN	536.40	536.40
<b>IE8975498</b>	Lodging, Hotel for David Meyer to Attend Hydro One/Avista WA Hearing in Olympia	176.47	176.47
<b>IE8982498</b>	Lodging, Hydro One Operations Meeting, Toronto	198.34	198.34
<b>IE8985497</b>	Lodging, HydroOne Meetings - Toronto	279.70	279.70
	Mileage, HydroOne Meetings - Toronto	8.72	8.72
<b>IE8990525</b>	Car Rental, Hydro One Washington Hearings	239.53	239.53
	Lodging, Hydro One Washington Hearings	170.57	170.57
	Meals, Hydro One Washington Hearings	2,098.76	2,098.76
	Meals, Hydro One Washington Hearings - Water Salem AirportNo Receipt given by Airport Manager - Water/Pop for Meeting	9.00	9.00
<b>IE8993500</b>	Airfare, Delta , Spokane to Minneapolis for H1 planning	476.40	476.40
	Lodging, Hilton Garden Inn Toronto	199.06	199.06
<b>IE9008502</b>	Mileage, Hydro One Hearings in Salem and Olympia	10.90	10.90
	Mileage, Hydro One Meetings in Seattle	10.90	10.90
<b>(blank)</b>	Invoice: 26545 - Nagarro - Lnu, Monisha - [2018-09-01 to 2018-09-30]	160.00	160.00
	Invoice: 41666694 - Volt - Phillips, Doug - [2018-08-27 to 2018-09-23]	811.43	811.43
	June through October 2018 Legal Services Incurred	87,000.00	87,000.00
	June thru September 2018 legal fees- Gibson, Dunn & Crutcher	-85,000.00	-85,000.00
	Rev. accrual from Aug-Sep	-160,000.00	-160,000.00
	SJ109-RICOH inv #8002317294 810009/201810	45.70	45.70
	SJ109-RICOH inv #8002317294 810018/201810	15.23	15.23
	SJ109-RICOH inv #8002317294 810133/201810	137.09	137.09
	SJ109-RICOH inv #8002317294 810170/201810	22.85	22.85
	SJ109-RICOH inv #8002317294 810193/201810	2.61	2.61
	SJ109-RICOH inv #8002317294 810194/201810	0.61	0.61
	SJ109-RICOH inv #8002317294 810199/201810	22.85	22.85
	SJ109-RICOH inv #8002317294 810345/201810	1.22	1.22
	SJ109-RICOH inv #8002317294 810346/201810	34.38	34.38
	SJ109-RICOH inv #8002317294 810386/201810	0.09	0.09
	SJ109-RICOH inv #8002317294 810391/201810	45.70	45.70
	(blank)	184,539.90	184,539.90
<b>10086503</b>	FCC-HYDRO ONE	1,260.00	1,260.00
<b>18358-10312018</b>	(blank)	6,758.93	6,758.93
<b>28990</b>	(blank)	15,058.33	15,058.33
<b>4736406-CC</b>	DAVID ROBINSON-FARGO JET CENTER	308.65	308.65
	DEBBIE DEUBEL-CROSS BORDER TRANS FEE	18.15	18.15
	DEBBIE DEUBEL-DELTA AIR 0062345160828	322.40	322.40
	DEBBIE DEUBEL-LIMOLINK	396.25	396.25
	DEBBIE DEUBEL-NETWORK EXECUTIVE LIMOUSI	615.69	615.69
	LINDA WILLIAMS-CEDARBROOK LODGE LLC	1,368.40	1,368.40
	LINDA WILLIAMS-CROSS BORDER TRANS FEE	5.17	5.17
	LINDA WILLIAMS-MARRIOTT TORONTO DOWNT	516.93	516.93
	PATRICIA TACKES-CROSS BORDER TRANS FEE	0.32	0.32
	PATRICIA TACKES-THE GLOBE AND MAIL	21.31	21.31
	PATRICIA TACKES-TORONTO STAR# 67517090	10.50	10.50
	PATTY HANSON-ALASKA AIR 0272187391123	140.20	140.20
	PATTY HANSON-DELTA AIR 0062343508469	174.30	174.30

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<b>4736406-CC</b>	PATTY HANSON-DOUBLETREE OLYMPIA	385.51	385.51
	PATTY HANSON-SOUTHWES 5261497202318	135.98	135.98
	PATTY HANSON-SOUTHWES 5261497202319	135.98	135.98
	RICHARD STANFORD-LBD, INC. DBA SALEM AIRPO	160.00	160.00
<b>6-357-16331</b>	Nine priority overnight envelopes.	131.54	131.54
<b>6-363-69823</b>	21 priority overnight envelope during week of Nov. 1	518.51	518.51
<b>6-371-80644</b>	14 priority overnight envelopes during the week of Nov. 12th.	227.15	227.15
<b>8231057</b>	HYDRO ONE ACQUISITION -PILLSBURY	7,665.75	7,665.75
<b>IE9012500</b>	Lodging, Hotel for Toronto meeting (receipt is 279.70Can, charge was 216.33US)	216.33	216.33
	Meals, Travel dinner for Toronto meeting with Jim Kensok and Karen Feltes	86.35	86.35
	Parking, Airport parking for Toronto meeting	20.00	20.00
<b>IE9015501</b>	Meals, Dinner H1 Meeting- MSP Airport, Greg & Josh	97.72	97.72
	Misc, H1 MSP meeting -Train Ticket to Airport - Greg, Josh	5.00	5.00
	Parking, Parking -GEG for H1 meeting	15.00	15.00
<b>IE9021500</b>	Lodging, H1 Strategic Benefits Meeting	148.80	148.80
<b>IE9030500</b>	Lodging, Hydro One - Bd mtg in Toronto	216.33	216.33
	Lodging, Hydro One - mtg new board members in Seattle	169.48	169.48
	Meals, Hydro One - mtg new board members in Seattle	4.73	4.73
	Mileage, Hydro One - Bd mtg in Toronto	5.12	5.12
	Mileage, Hydro One - mtg new board members in Seattle	5.12	5.12
	Parking, Hydro One - mtg new board members in Seattle	20.00	20.00
<b>IE9033504</b>	Lodging, Hydro One - Board meetings in Toronto	216.33	216.33
	Lodging, Hydro One - Board meetings in Toronto-Xaction fee on CC	7.74	7.74
	Lodging, Salem workshops & WA hearings for H1	170.57	170.57
	Meals, Hydro One - Board meetings in Toronto	41.82	41.82
	Mileage, Hydro One Board meetings in Toronto	6.32	6.32
	Mileage, Salem workshops & WA hearings for H1	6.32	6.32
<b>IE9034503</b>	Lodging, Hydro One - Operations Leadership Mtg & Board Mtg	213.14	213.14
	Lodging, Hydro One -Avista Strateedic Benefits Offisite	148.88	148.88
<b>IE9036500</b>	Lodging, H1/Avista Strategy Benefits Mtg - MSP	150.88	150.88
	Meals, H1/Avista Strategy Benefits Mtg - MSP - large group	455.19	455.19
	Mileage, Hydro One / Avista Benefits Strategy Kickoff Meeting	16.35	16.35
	Mileage, Hydro One Board meeting in Toronto	16.35	16.35
	Mileage, Meeting at Moscow Pullman Daily News	98.10	98.10
	Misc, Thank you gifts for Paul Kimmel and Casey Fielder for H1 Pullman Chamber mtg	40.00	40.00
<b>IE9041502</b>	Lodging, Jim Kensok hotel on 10/15 while attending the Hydro One Board meeting in Toronto	222.82	222.82
	Lodging, Jim Kensok hotel stay on 10/29 while attending the Hyro One transition meeting.	148.88	148.88
	Mileage, Jim Kensok travel from airport to home after Hydro One meeting in Minneapolis, MN on 10/30/18	5.45	5.45
	Mileage, Jim Kensok travel from airport to home in personal vehicle after attending a Hydro One meeting in Tornonto, Canada on 10/16/18	5.45	5.45
	Mileage, Jim Kensok travel from home to airport for Hydro One meeting in Minneapolis, MN on 10/29/18	5.45	5.45
	Mileage, Jim Kensok travel from home to airport in personal vehicle to attend a Hydro One meeting in Tornonto, Canada on 10/15/18	5.45	5.45
	Parking, Jim Kensok parking 10/15 to 10/16 at airport while travelling to the Hydro One Board meeting in Toronto	20.00	20.00
<b>IE9060501</b>	Airfare, Delta 0067211816324, Flight to Minneapolis for H1 Strategy Planning	551.40	551.40
	Cab Fare, Uber for 4 from H1 Ops Mtg in Toronto including bank fee per credit card statement.	9.14	9.14
	Cab Fare, Uber for 4 to H1 Ops Mtg in Toronto including bank fee per credit card statement.	22.85	22.85
	Lodging, Hotel - H1 Ops Mtg in Toronto per credit card statement.	199.06	199.06
	Lodging, Hotel - H1 Strategy Planning Mtg	148.88	148.88
	Mileage, Travel to/from Airport - H1 Ops Mtg - Toronto	9.81	9.81
	Mileage, Travel to/from Airport - H1 Strategy Planning Mtg - Minneapolis	9.81	9.81
	Parking, Airport Parking - H1 Strategy Planning Mtg	20.00	20.00
<b>IE9064500</b>	Lodging, Meeting with Hydro One in Minneapolis	148.88	148.88
	Parking, Parking during meeting with Hydro One	20.00	20.00
<b>IE9103500</b>	Airfare, Southwest 5261436003208, Travel to CDA for merger mtg with legislators	379.96	379.96
	Lodging, Lodging in Spokane	154.13	154.13
	Meals, Bkfst in Spokane	21.89	21.89
	Meals, Dinner at Spokane hotel	25.68	25.68
	Meals, Lunch - Sens. Vick, Souza; Reps. Barbieri, Mendive, Cheatham; P. Shea, C. Sprague	125.26	125.26
	Meals, Lunch in Spokane	8.75	8.75
	Mileage, To/from Boise airport	10.90	10.90
	Misc, Fuel for rental car	22.89	22.89
	Parking, Parking at Boise airport	23.00	23.00
	Parking, Parking at hotel	18.50	18.50
<b>IE9107506</b>	Airfare, Southwest 5261475585750, Travel to Spokane/CDA for merger update mtgs with legislators	361.96	361.96
	Lodging, Lodging in Spokane	308.00	308.00
	Meals, Lunch - candidate Tony Wiesniewski	27.77	27.77
	Meals, Lunch - Sens. Vick, Souza; Reps. Scott, Barbieri, Cheatham, Mendive; candidates Woodward, Addis; K. Sprague, P. Shea	120.00	120.00
	Mileage, Travel to/from Boise airport	10.90	10.90
	Misc, Fuel for rental car	18.39	18.39
	Parking, Parking at Boise airport	34.50	34.50
	Parking, Parking at hotel	37.00	37.00
<b>IE9107508</b>	Airfare, Southwest 5261475589243, Travel from Spokane to Boise back to Spokane for mtg with Lt. Gov Little	170.46	170.46

<b>IE9107508</b>	Meals, Bkfst - K. Sprague	34.47	34.47
	Parking, Park personal car at Spokane airport while in Boise	10.00	10.00
<b>IE9108500</b>	Meals, Lunch - T. Harper, lobbyist following merger hearing at IPUC	55.58	55.58
<b>IE9130500</b>	Lodging, Merger Related- Olympia	170.57	170.57
<b>IE9146500</b>	Meals, Merger Related- Olympia	19.55	19.55
	Cab Fare, H1 Strategic Benifits Meeting - Train	6.00	6.00
	Cab Fare, H1 Strategic Benifits Meeting - Train Fare	4.00	4.00
	Lodging, H1 Operations Leadership Meeting	345.58	345.58
	Lodging, H1 Strategic Benifits Meeting	148.88	148.88
	Meals, H1 Operations Leadership Meeting	26.49	26.49
	Meals, H1 Operations Leadership Meeting - Breakfast	38.76	38.76
	Meals, H1 Strategic Benifits Meeting - Dinner, For: David Howell, Mike Magruder - AVA	54.16	54.16
<b>IE9168501</b>	Parking, H1 Strategic Benifits Meeting	16.00	16.00
<b>IE9172503</b>	Mileage, Templin's in Post Falls, ID, Speaker to the Panhandle Pachyderm Club	26.92	26.92
	Cab Fare, Cab from airport ID hearing	21.88	21.88
	Lodging, Hotel ID hearing	182.04	182.04
	Lodging, Hotel Planning Session	148.88	148.88
	Meals, Meal while traveling ID hearing	36.66	36.66
	Parking, Airport parking ID hearing	20.00	20.00
<b>IE9174500</b>	Lodging, Hydro One/Avista Merger Idaho Hearing	358.00	358.00
<b>IE9181502</b>	Car Rental, Hydro One Idaho Hearings	831.63	831.63
	Lodging, Hydro One Idaho Hearings	358.00	358.00
	Lodging, Hydro One Transition Mtg Minneapolis	151.38	151.38
	Meals, Hydro One Idaho Hearings	6,959.21	6,959.21
	Mileage, Hydro One Idaho Hearings	12.81	12.81
	Parking, Hydro One Idaho Hearings	44.00	44.00
	Parking, Hydro One Idaho Hearings Metered Parking IPUC	20.00	20.00
	Tips, Hydro One Idaho Hearings - Car	18.00	18.00
<b>IE9183500</b>	Car Rental, Hydro One Hearing Boise	740.46	740.46
	Lodging, Hydro One Hearing Boise	395.00	395.00
	Lodging, Hydro One Hearing Olympia	170.57	170.57
	Lodging, Hydro One Settlement Boise	349.17	349.17
	Meals, Hydro One Settlement Boise	273.42	273.42
	Misc, Printing costs Hydro One Testimony	23.47	23.47
	Parking, Hydro One Settlement Boise	20.00	20.00
	Tips, For all trips	60.00	60.00
<b>KSS0007_20181119142528: (blank)</b>	Filing Fee for Idaho Securites Application	1,000.00	1,000.00
	June through November Accrual from Gbsn, Dunn, Crutcher	92,500.00	92,500.00
	June through October 2018 Legal Services Incurred	-87,000.00	-87,000.00
	SJ109-RICOH inv #8002389724 811130/201811	22.85	22.85
	SJ109-RICOH inv #8002389724 811281/201811	45.70	45.70
	SJ109-RICOH inv #8002389724 811282/201811	2.28	2.28
	SJ109-RICOH inv #8002389724 811322/201811	59.40	59.40
	SJ109-RICOH inv #8002389724 811323/201811	27.72	27.72
	SJ109-RICOH inv #8002389724 811324/201811	1.70	1.70
	SJ109-RICOH inv #8002389724 811325/201811	0.33	0.33
	SJ109-RICOH inv #8002389724 811330/201811	3.96	3.96
	(blank)	118,597.59	118,597.59
<b>10087986</b>	FCC-HYDRO ONE	892.50	892.50
	Consulting retainer	20,000.00	20,000.00
<b>10538</b>	H1 Communications	44,060.92	44,060.92
<b>10608</b>	AVISTA ACQUISITION REPORT	9,750.00	9,750.00
<b>1-22-18</b>	4th Quarter Director Payment	2,143.00	2,143.00
<b>1277644</b>	4th Quarter Director Payment	2,143.00	2,143.00
<b>1277645</b>	4th Quarter Director Payment	2,143.00	2,143.00
<b>1277646</b>	4th Quarter Director Payment	2,143.00	2,143.00
<b>1277647</b>	4th Quarter Director Payment	2,143.00	2,143.00
<b>1277648</b>	4th Quarter Director Payment	2,143.00	2,143.00
<b>1277649</b>	4th Quarter Director Payment	2,143.00	2,143.00
<b>1277650</b>	4th Quarter Director Payment	643.00	643.00
<b>1277651</b>	4th Quarter Director Payment	2,143.00	2,143.00
<b>1277652</b>	4th Quarter Director Payment	2,143.00	2,143.00
<b>1-713-09946</b>	International shipping charges to Hydro One.	87.18	87.18
<b>18187</b>	Transcript from Idaho Hydro One/Avista Hearing	2,976.75	2,976.75
	(blank)	21.00	21.00
	(blank)	34,978.06	34,978.06
<b>18329-10312018</b>	(blank)	25,982.02	25,982.02
<b>18330-10312018</b>	(blank)	17,246.68	17,246.68
<b>18334-10312018</b>	(blank)	365.00	365.00
<b>202245</b>	Lunch Hydro One Meetings	31.76	31.76
	SALES TAX	31.00	31.00
	Beverages for Hydro One meeting	2.70	2.70
<b>202246</b>	SALES TAX	11,291.67	11,291.67
<b>29035</b>	(blank)	380.58	380.58
<b>4833406-CC</b>	DEBBIE DEUBEL-LIMOLINK	350.00	350.00
	LENA FUNSTON-AGENT FEE 8900758651679	25.00	25.00
	LENA FUNSTON-AGENT FEE 8900758758854	25.00	25.00
	LENA FUNSTON-SOUTHWES 5262410363805	272.96	272.96
	LENA FUNSTON-SOUTHWES 5262411109633	457.46	457.46
	LENA FUNSTON-SOUTHWES 5262412486450	16.00	16.00
	PATRICIA TACKES-CROSS BORDER TRANS FEE	0.31	0.31

<b>4833406-CC</b>	PATRICIA TACKES-THE GLOBE AND MAIL	20.99	20.99
	PATRICIA TACKES-TORONTO STAR# 67517090	10.32	10.32
<b>6-378-18455</b>	46 priority overnight envelopes for the Hydro One Acquisition.	856.15	856.15
<b>6-392-79770</b>	Priority overnight package and two envelopes regarding the Hydro One Acquisition.	79.00	79.00
	21 Priority overnight envelopes: 2 priority overnight packages; 1 overnight priority pak during the time period 12/5 - 12/11.	404.08	404.08
<b>6-399-46556</b>	17 priority overnight envelopes sent on 12/17/18.	264.81	264.81
<b>6-406-72534</b>	HYDRO ONE ACQUISITION-DWT	1,753.50	1,753.50
<b>6594401</b>	(blank)	517.00	517.00
<b>6598901</b>	HYDRO ONE ACQUISITION-PILLSBURY	8,235.00	8,235.00
<b>8235606</b>	Airfare, Hydro One Travel	779.90	779.90
<b>IE7809497</b>	Meals, Hydro One visit - lunch	54.42	54.42
<b>IE8141499</b>	Parking, Dinner with Hydro One Communications Team	7.00	7.00
<b>IE8382496</b>	Airfare, Delta 0062328029894, Hydro One Summit	1,091.21	1,091.21
<b>IE8654498</b>	Car Rental, Hydro One Summit	272.77	272.77
	Lodging, Hydro One Summit	625.47	625.47
	Meals, Hydro One Summit	184.39	184.39
	Misc, Hydro One Summit - Baggage Fee	50.00	50.00
	Misc, Hydro One Summit - Foreign Transaction Fee	31.77	31.77
	Misc, Hydro One Summit - Gasoline	70.49	70.49
	Parking, Hydro One Summit	46.60	46.60
<b>IE9122501</b>	Airfare, Delta 0062340364074, Hydro 1 Way Delta	755.71	755.71
	Airfare, Hydro 1 Board Session Bag	25.00	25.00
	Meals, Hydro 1 Board Session	8.70	8.70
	Meals, Hydro 1 Board Session - reflects lowered expense value to account for Canadian exchange versus receipts	10.50	10.50
	Parking, Hydro 1 Board Session	20.00	20.00
<b>IE9193502</b>	Airfare, Alaska 02721889794637, Hydro One Meeting	147.20	147.20
	Cab Fare, Hydro One Meeting	23.00	23.00
	Lodging, Hydro One/Avista Hearings	170.57	170.57
	Meals, Hydro One Meeting	240.14	240.14
	Meals, Hydro One/Avista Hearings	4.63	4.63
	Mileage, Hydro One Hearings	10.90	10.90
	Mileage, Photo for Inlander Article - Hydro One	2.18	2.18
	Parking, Hydro One Meeting	10.00	10.00
<b>IE9212501</b>	Lodging, Lodging at the Grove Hotel in Boise (HYDRO ONE)	358.23	358.23
	Meals, Meals at the Grove Hotel in Boise (HYDRO ONE)	11.19	11.19
<b>IE9218501</b>	Airfare, Hydro One Bag Check	25.00	25.00
	Airfare, United 0162400640705, Hydro One Safety Team Toronto	1,177.61	1,177.61
	Cab Fare, H1 Safety Team Toronto	57.22	57.22
	Lodging, H1 Marriott Safety Team Toronto	851.04	851.04
	Lodging, Hydro One Safety Team Toronto	851.04	851.04
	Meals, Hydro One Safety Team July 9-13	76.08	76.08
	Meals, Hydro One Safety Team Toronto	46.26	46.26
	Meals, Hydro One United Air Food	21.49	21.49
	Mileage, Hydro One Safety Team July 9-13	10.90	10.90
	Misc, H1 July Train from Airport to Toronto	9.43	9.43
<b>IE9220500</b>	Parking, H1 Safety Team Toronto	50.00	50.00
	Car Rental, H1/AVA Merger - Olympia	185.59	185.59
	Lodging, H1/AVA Merger - Boise	707.17	707.17
	Lodging, H1/AVA Merger - Olympia	170.57	170.57
	Parking, H1/AVA Merger - Boise	20.00	20.00
<b>IE9237503</b>	Lodging, Meetings 10/29 and 10/30	148.88	148.88
	Parking, Spokane airport 10/29 and 10/30	20.00	20.00
<b>IE9242500</b>	Airfare, SC Best Practices	247.30	247.30
	Lodging, SC Best Practices	184.82	184.82
	Meals, SC Best Practices	36.82	36.82
	Mileage, SC Best Practices	24.85	24.85
	Parking, SC Best Practices	8.00	8.00
<b>IE9243500</b>	Cab Fare, Lyft Minneapolis Dinner to hotel	9.36	9.36
	Lodging, Hyatt regency Minneapolis strategic benefits meeting	148.88	148.88
	Mileage, Minneapolis H1 Strategic Benefits Mtg	10.90	10.90
	Mileage, Toronto H1 Ops Leadership mtg	10.90	10.90
	Misc, Roaming charges Toronto H1 trip	22.09	22.09
<b>IE9246500</b>	Airfare, United 0167222257116, Richmond VA Supply Chain Strategic Benefits	291.80	291.80
<b>IE9247503</b>	Airfare, United 0167222257116, United Airlines baggage fee GEG to Richnond	30.00	30.00
	Cab Fare, Lyft Richmond Airport to Richmond Omni Hotel	27.06	27.06
	Lodging, Richmond Omni Hotel Anixter tour	202.92	202.92
	Meals, Lunch Richmond airport	16.00	16.00
	Meals, Lunch Scarlett, Krogh Denver Airport	20.84	20.84
	Meals, Room service breakfast	28.74	28.74
<b>IE9254500</b>	Lodging, Meeting in Boise	338.00	338.00
	Meals, Meeting in Boise	6.30	6.30
	Mileage, Travel from Boise	5.45	5.45
	Mileage, Travel to Boise	5.45	5.45
	Tips, Travel to Boise	4.00	4.00
<b>IE9263506</b>	Misc, Washington Order on Avista/Hydro one merger--copies	25.50	25.50
<b>IE9301502</b>	Lodging, Hydro One Transition Planning	148.88	148.88
<b>IE9304500</b>	Lodging, Hydro One Board dinner in Toronto	222.81	222.81
<b>IE9341500</b>	Airfare, Alaska , H1 Flight cancel fee (used corp jet)	125.00	125.00

		<b>IE9341500</b>	Lodging, Hydro One Strategy Meeting	148.88	148.88
		<b>(blank)</b>	Invoice: MX06981615 - TEKsystems - Rose, Deborah - [2018-10-28 to 2018-11-24]	106.25	106.25
			June through December Accrual from Gbsn, Dunn, Crutcher	307,500.00	307,500.00
			June through November Accrual from Gbsn, Dunn, Crutcher	-92,500.00	-92,500.00
			(blank)	69,681.97	69,681.97
201901		<b>1184641411</b>	(blank)	4,523.47	4,523.47
		<b>1184641579</b>	(blank)	19,450.53	19,450.53
		<b>1184641756</b>	(blank)	8,737.00	8,737.00
		<b>1184641929</b>	(blank)	21,809.38	21,809.38
		<b>1287750</b>	Third-party IRP validation for H1 merger	5,000.00	5,000.00
		<b>4934406-CC</b>	PATRICIA TACKES-CROSS BORDER TRANS FEE	0.34	0.34
			PATRICIA TACKES-THE GLOBE AND MAIL	24.04	24.04
			PATRICIA TACKES-TORONTO STAR# 67517090	10.23	10.23
			PATTY HANSON-THE GROVE HOTEL	2,351.14	2,351.14
		<b>6-414-27184</b>	Four priority overnight envelopes sent on 12/21/18.	56.89	56.89
		<b>6-426-64638</b>	1 priority overnight envelope shipped on 1/3/19.	13.38	13.38
		<b>8242302</b>	HYDRO ONE ACQUISITION	8,967.00	8,967.00
		<b>868649</b>	(blank)	271.50	271.50
		<b>BOAML12659</b>	(blank)	18,737,116.00	18,737,116.00
		<b>IE9388500</b>	Airfare, American 0010637506499, Hydro One Meetings	26.00	26.00
			Airfare, American 0010637506500, Hydro One Meetings	21.68	21.68
			Airfare, American 001234672131, Hydro One Meetings	494.20	494.20
			Airfare, American 001234672132, Hydro One Meetings	494.20	494.20
			Cab Fare, Hydro One Hearings in Idaho	20.00	20.00
			Lodging, Hydro One Hearings in Idaho	358.00	358.00
			Meals, Hydro One Hearings in Idaho	10.49	10.49
			Meals, Hydro One Meetings	24.67	24.67
			Parking, Hydro One Hearings in Idaho	80.00	80.00
			Parking, Hydro One Meetings	126.00	126.00
		<b>IE9494501</b>	Meals, Hydro One Leadership Mtg	422.85	422.85
		<b>(blank)</b>	06.2018-01.2019 Accrual from Gbsn, Dunn, Crutcher	482,500.00	482,500.00
			June through December Accrual from Gbsn, Dunn, Crutcher	-307,500.00	-307,500.00
			REFUND TORONTO STAR CAD BANK DIFF FOR DEPOSIT	4.60	4.60
			REFUND TORONTO STAR SUBSCRIPTION CANDADIAN	-17.43	-17.43
			(blank)	19,491.44	19,491.44
201902		<b>10835 AVI</b>	Merger assistance Jan retainer	20,405.00	20,405.00
		<b>2001220</b>	HYDRO ONE ACQUISITION- ALASKA APPLICATION	1,028.80	1,028.80
		<b>5041406-CC</b>	PATRICIA TACKES-CROSS BORDER TRANS FEE	0.24	0.24
			PATRICIA TACKES-THE GLOBE AND MAIL	24.24	24.24
		<b>5704457</b>	Hydro One	118,000.00	118,000.00
		<b>6-448-24542</b>	25 PRIORITY OVERNIGHT ENVELOPES SHIPPED ON 1/23/19.	413.25	413.25
		<b>8248560</b>	HYDRO ONE ACQUISITION -PILSBURY	1,417.50	1,417.50
		<b>871342</b>	HYDRO ONE ACQUISITION	301.50	301.50
		<b>(blank)</b>	06.2018-01.2019 Accrual from Gbsn, Dunn, Crutcher	-482,500.00	-482,500.00
			06.2018-02.2019 Accrual from Gbsn, Dunn Crutcher	482,500.00	482,500.00
			(blank)	4,668.93	4,668.93
201903		<b>10091221</b>	FCC-HYDRO ONE	472.50	472.50
		<b>10092171</b>	FCC-HYDRO ONE	157.50	157.50
		<b>1020003570</b>	SHAREHOLDER LITIGATION-KIRKLAND	1,450.00	1,450.00
		<b>1184642162</b>	Jan 2019 account management	58,068.43	58,068.43
		<b>1277959</b>	Q1 2019 Board Fees	3,125.00	3,125.00
		<b>1277960</b>	Board Fees for Q1 2019	3,125.00	3,125.00
		<b>1277961</b>	Board Fees for Q1 2019	3,125.00	3,125.00
		<b>1277962</b>	Q1 2019 Board Fees	3,125.00	3,125.00
		<b>1277963</b>	Board Fees for Q1 2019	3,125.00	3,125.00
		<b>1277964</b>	Q1 2019 Board Fees	3,125.00	3,125.00
		<b>1277965</b>	Q1 2019 Board Fees	3,125.00	3,125.00
		<b>1277966</b>	Board Fees for Q1 2019	3,125.00	3,125.00
		<b>1277967</b>	Q1 2019 Board Fees	3,125.00	3,125.00
		<b>2001250</b>	HYDRO ONE ACQUISITION -ALASKA APPLICATION	744.80	744.80
		<b>2019032910</b>	HYDRO ONE ACQUISITION-GIBSON DUNN	828,210.87	828,210.87
		<b>FTR19-015</b>	Mar 2019 fee	50,000.00	50,000.00
		<b>(blank)</b>	06.2018-02.2019 Accrual from Gbsn, Dunn Crutcher	-482,500.00	-482,500.00
			Invoice: 42171898 - Volt - Phillips, Doug - [2019-01-28 to 2019-02-24]	145.70	145.70
			Invoice: 42171898 - Volt - Phillips, Doug - [2019-01-28 to 2019-02-24] - Discount	-0.73	-0.73
			(blank)	-1,795.76	-1,795.76
201904		<b>(blank)</b>	(blank)	768.33	768.33
		<b>MISC INCOME DEDUCTIONS-OTHER D Total</b>		<b>13,813,853.30</b>	<b>2,571,485.52</b>
				<b>19,634,993.70</b>	<b>36,020,332.52</b>
		<b>426500 Total</b>		<b>13,813,853.30</b>	<b>2,571,485.52</b>
		<b>Grand Total</b>		<b>13,813,853.30</b>	<b>2,574,029.70</b>
				<b>19,634,993.70</b>	<b>36,022,876.70</b>

Company	Company Name	Accounting	Accounting	Project Number	Project Name	Journal Number	Subledger	Task Number	Task Name
001	AVA	201811	2018	77705316	Hydro One Purchase	I APD.27840	426500	Add	
001	AVA	201801	2018	77705316	Hydro One Purchase	I APD.24612	426500	Add	
001	AVA	201812	2018	77705316	Hydro One Purchase	I APD.28080	426500	Add	
001	AVA	201708	2017	77705316	Hydro One Purchase	I APD.23376	426500	Add	
001	AVA	201711	2017	77705316	Hydro One Purchase	I APD.24080	426500	Add	
001	AVA	201712	2017	77705316	Hydro One Purchase	I APD.24280	426500	Add	
001	AVA	201810	2018	77705331	Hydro One Purchase	I APD.27420	426500	Misc Incorr	
001	AVA	201711	2017	77705316	Hydro One Purchase	I APD.24085	426500	Add	
001	AVA	201805	2018	77705316	Hydro One Purchase	I APD.25688	426500	Add	
001	AVA	201805	2018	77705316	Hydro One Purchase	I APD.25688	426500	Add	
001	AVA	201803	2018	77705316	Hydro One Purchase	I APD.25144	426500	Add	
001	AVA	201803	2018	77705316	Hydro One Purchase	I APD.25144	426500	Add	
001	AVA	201808	2018	77705331	Hydro One Purchase	I APD.26727	426500	Misc Incorr	
001	AVA	201808	2018	77705331	Hydro One Purchase	I APD.26727	426500	Misc Incorr	
001	AVA	201808	2018	77705331	Hydro One Purchase	I APD.26727	426500	Misc Incorr	
001	AVA	201809	2018	77705316	Hydro One Purchase	I APD.27141	426500	Add	
001	AVA	201807	2018	77705316	Hydro One Purchase	I APD.26315	426500	Add	
001	AVA	201710	2017	77705316	Hydro One Purchase	I APD.23824	426500	Add	
001	AVA	201808	2018	77705316	Hydro One Purchase	I APD.26654	426500	Add	
001	AVA	201812	2018	77705331	Hydro One Purchase	I APD.28235	426500	Misc Incorr	
001	AVA	201802	2018	77705316	Hydro One Purchase	I APD.24821	426500	Add	
001	AVA	201801	2018	77705316	Hydro One Purchase	I APD.24612	426500	Add	
001	AVA	201812	2018	77705316	Hydro One Purchase	I APD.28124	426500	Add	
001	AVA	201812	2018	77705316	Hydro One Purchase	I APD.28124	426500	Add	
001	AVA	201806	2018	77705316	Hydro One Purchase	I APD.26075	426500	Add	
001	AVA	201806	2018	77705316	Hydro One Purchase	I APD.26075	426500	Add	
001	AVA	201802	2018	77705316	Hydro One Purchase	I APD.24839	426500	Add	
001	AVA	201712	2017	77705316	Hydro One Purchase	I APD.24311	426500	Add	
001	AVA	201812	2018	77705316	Hydro One Purchase	I APD.28210	426500	Add	
001	AVA	201803	2018	77705316	Hydro One Purchase	I APD.25184	426500	Add	
001	AVA	201707	2017	77705316	Hydro One Purchase	I APD.23300	426500	Add	
001	AVA	201707	2017	77705316	Hydro One Purchase	I APD.23300	426500	Add	
001	AVA	201707	2017	77705316	Hydro One Purchase	I APD.23300	426500	Add	
001	AVA	201707	2017	77705316	Hydro One Purchase	I APD.23300	426500	Add	
001	AVA	201812	2018	77705331	Hydro One Purchase	I APD.28124	426500	Misc Incorr	
001	AVA	201901	2019	77705316	Hydro One Purchase	I APD.28423	426500	Add	
001	AVA	201806	2018	77705316	Hydro One Purchase	I APD.25959	426500	Add	
001	AVA	201709	2017	77705316	Hydro One Purchase	I APD.23589	426500	Add	
001	AVA	201801	2018	77705316	Hydro One Purchase	I APD.24583	426500	Add	
001	AVA	201709	2017	77705316	Hydro One Purchase	I APD.23589	426500	Add	
001	AVA	201801	2018	77705316	Hydro One Purchase	I APD.24583	426500	Add	
001	AVA	201709	2017	77705316	Hydro One Purchase	I APD.23589	426500	Add	
001	AVA	201811	2018	77705331	Hydro One Purchase	I APD.27715	426500	Misc Incorr	
001	AVA	201811	2018	77705331	Hydro One Purchase	I APD.27715	426500	Misc Incorr	
001	AVA	201811	2018	77705331	Hydro One Purchase	I APD.27715	426500	Misc Incorr	
001	AVA	201807	2018	77705331	Hydro One Purchase	I APD.26299	426500	Misc Incorr	
001	AVA	201808	2018	77705316	Hydro One Purchase	I APD.26615	426500	Add	
001	AVA	201805	2018	77705316	Hydro One Purchase	I APD.25845	426500	Add	
001	AVA	201709	2017	77705316	Hydro One Purchase	I APD.23598	426500	Add	
001	AVA	201809	2018	77705316	Hydro One Purchase	I APD.27155	426500	Add	
001	AVA	201806	2018	77705316	Hydro One Purchase	I APD.25981	426500	Add	



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001	AVA	201712	2017	77705316	Hydro One Purchase I APD.24358426500	Add
001	AVA	201709	2017	77705316	Hydro One Purchase I APD.23645426500	Add
001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23462426500	Add
001	AVA	201803	2018	77705316	Hydro One Purchase I APD.25184426500	Add
001	AVA	201710	2017	77705316	Hydro One Purchase I APD.23851426500	Add
001	AVA	201807	2018	77705331	Hydro One Purchase I APD.26524426500	Misc Incorr
001	AVA	201805	2018	77705316	Hydro One Purchase I APD.25860426500	Add
001	AVA	201802	2018	77705316	Hydro One Purchase I APD.24948426500	Add
001	AVA	201812	2018	77705316	Hydro One Purchase I APD.28104426500	Add
001	AVA	201812	2018	77705316	Hydro One Purchase I APD.28081426500	Add
001	AVA	201811	2018	77705316	Hydro One Purchase I APD.27825426500	Add
001	AVA	201811	2018	77705316	Hydro One Purchase I APD.27825426500	Add
001	AVA	201811	2018	77705316	Hydro One Purchase I APD.27791426500	Add
001	AVA	201811	2018	77705316	Hydro One Purchase I APD.27791426500	Add
001	AVA	201710	2017	77705316	Hydro One Purchase I APD.24003426500	Add
001	AVA	201710	2017	77705316	Hydro One Purchase I APD.24003426500	Add
001	AVA	201902	2019	77705316	Hydro One Purchase I APD.28787426500	Add
001	AVA	201811	2018	77705316	Hydro One Purchase I APD.27798426500	Add
001	AVA	201810	2018	77705316	Hydro One Purchase I APD.27277426500	Add
001	AVA	201807	2018	77705316	Hydro One Purchase I APD.26334426500	Add
001	AVA	201805	2018	77705316	Hydro One Purchase I APD.25843426500	Add
001	AVA	201804	2018	77705316	Hydro One Purchase I APD.25423426500	Add
001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23459426500	Add
001	AVA	201804	2018	77705316	Hydro One Purchase I APD.25440426500	Add
001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23513426500	Add
001	AVA	201801	2018	77705316	Hydro One Purchase I APD.24519426500	Add
001	AVA	201801	2018	77705316	Hydro One Purchase I APD.24610426500	Add
001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23528426500	Add
001	AVA	201809	2018	77705331	Hydro One Purchase I APD.27184426500	Misc Incorr
001	AVA	201812	2018	77705316	Hydro One Purchase I APD.28223426500	Add
001	AVA	201903	2019	77705316	Hydro One Purchase I APD.29329426500	Add
001	AVA	201809	2018	77705331	Hydro One Purchase I APD.27141426500	Misc Incorr
001	AVA	201812	2018	77705316	Hydro One Purchase I APD.28210426500	Add
001	AVA	201803	2018	77705316	Hydro One Purchase I APD.25185426500	Add
001	AVA	201711	2017	77705316	Hydro One Purchase I APD.24085426500	Add
001	AVA	201812	2018	77705331	Hydro One Purchase I APD.28151426500	Misc Incorr
001	AVA	201812	2018	77705331	Hydro One Purchase I APD.28124426500	Misc Incorr
001	AVA	201811	2018	77705316	Hydro One Purchase I APD.27674426500	Add
001	AVA	201811	2018	77705316	Hydro One Purchase I APD.27674426500	Add
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001	AVA	201803	2018	77705316	Hydro One Purchase I APD.25186426500	Add
001	AVA	201711	2017	77705316	Hydro One Purchase I APD.24085426500	Add
001	AVA	201811	2018	77705316	Hydro One Purchase I APD.27804426500	Add
001	AVA	201807	2018	77705316	Hydro One Purchase I APD.26370426500	Add
001	AVA	201806	2018	77705316	Hydro One Purchase I APD.25996426500	Add
001	AVA	201806	2018	77705316	Hydro One Purchase I APD.25996426500	Add
001	AVA	201805	2018	77705316	Hydro One Purchase I APD.25688426500	Add
001	AVA	201805	2018	77705316	Hydro One Purchase I APD.25688426500	Add
001	AVA	201804	2018	77705316	Hydro One Purchase I APD.25431426500	Add
001	AVA	201803	2018	77705316	Hydro One Purchase I APD.25144426500	Add
001	AVA	201710	2017	77705316	Hydro One Purchase I APD.23855426500	Add
001	AVA	201808	2018	77705331	Hydro One Purchase I APD.26727426500	Misc Incorr
001	AVA	201808	2018	77705331	Hydro One Purchase I APD.26727426500	Misc Incorr
001	AVA	201812	2018	77705316	Hydro One Purchase I APD.28109426500	Add
001	AVA	201812	2018	77705316	Hydro One Purchase I APD.28109426500	Add
001	AVA	201805	2018	77705316	Hydro One Purchase I APD.25711426500	Add
001	AVA	201803	2018	77705316	Hydro One Purchase I APD.25155426500	Add
001	AVA	201809	2018	77705316	Hydro One Purchase I APD.27141426500	Add
001	AVA	201711	2017	77705316	Hydro One Purchase I APD.24124426500	Add
001	AVA	201810	2018	77705316	Hydro One Purchase I APD.27344426500	Add
001	AVA	201807	2018	77705316	Hydro One Purchase I APD.26428426500	Add
001	AVA	201807	2018	77705316	Hydro One Purchase I APD.26514426500	Add
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001	AVA	201807	2018	77705331	Hydro One Purchase I APD.26361426500	Misc Incorr
001	AVA	201812	2018	77705331	Hydro One Purchase I APD.28235426500	Misc Incorr
001	AVA	201812	2018	77705331	Hydro One Purchase I APD.28235426500	Misc Incorr
001	AVA	201812	2018	77705331	Hydro One Purchase I APD.28235426500	Misc Incorr
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001	AVA	201812	2018	77705331	Hydro One Purchase I APD.28235426500	Misc Incorr
001	AVA	201812	2018	77705331	Hydro One Purchase I APD.28235426500	Misc Incorr
001	AVA	201804	2018	77705316	Hydro One Purchase I APD.25436426500	Add
001	AVA	201710	2017	77705316	Hydro One Purchase I APD.23894426500	Add
001	AVA	201810	2018	77705316	Hydro One Purchase I APD.27245426500	Add
001	AVA	201812	2018	77705316	Hydro One Purchase I APD.28170426500	Add
001	AVA	201805	2018	77705316	Hydro One Purchase I APD.25687426500	Add
001	AVA	201804	2018	77705316	Hydro One Purchase I APD.25436426500	Add
001	AVA	201806	2018	77705316	Hydro One Purchase I APD.26111426500	Add
001	AVA	201812	2018	77705331	Hydro One Purchase I APD.28124426500	Misc Incorr
001	AVA	201812	2018	77705331	Hydro One Purchase I APD.28124426500	Misc Incorr
001	AVA	201812	2018	77705331	Hydro One Purchase I APD.28124426500	Misc Incorr
001	AVA	201810	2018	77705331	Hydro One Purchase I APD.27553426500	Misc Incorr
001	AVA	201809	2018	77705316	Hydro One Purchase I APD.27187426500	Add
001	AVA	201901	2019	77705316	Hydro One Purchase I APD.28423426500	Add
001	AVA	201901	2019	77705316	Hydro One Purchase I APD.28423426500	Add

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001	AVA	201802	2018	77705316	Hydro One Purchase I APD.24772426500	Add
001	AVA	201802	2018	77705316	Hydro One Purchase I APD.24772426500	Add
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001	AVA	201709	2017	77705316	Hydro One Purchase I APD.23587426500	Add
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001	AVA	201809	2018	77705316	Hydro One Purchase I APD.27147426500	Add
001	AVA	201812	2018	77705316	Hydro One Purchase I APD.28210426500	Add
001	AVA	201806	2018	77705316	Hydro One Purchase I APD.26047426500	Add
001	AVA	201811	2018	77705316	Hydro One Purchase I APD.27866426500	Add
001	AVA	201810	2018	77705316	Hydro One Purchase I APD.27284426500	Add
001	AVA	201807	2018	77705316	Hydro One Purchase I APD.26380426500	Add
001	AVA	201805	2018	77705316	Hydro One Purchase I APD.25880426500	Add
001	AVA	201803	2018	77705316	Hydro One Purchase I APD.25095426500	Add
001	AVA	201812	2018	77705316	Hydro One Purchase I APD.28178426500	Add
001	AVA	201711	2017	77705316	Hydro One Purchase I APD.24074426500	Add
001	AVA	201801	2018	77705316	Hydro One Purchase I APD.24581426500	Add
001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23523426500	Add
001	AVA	201712	2017	77705316	Hydro One Purchase I APD.24314426500	Add
001	AVA	201806	2018	77705316	Hydro One Purchase I APD.25981426500	Add
001	AVA	201806	2018	77705316	Hydro One Purchase I APD.25981426500	Add
001	AVA	201811	2018	77705331	Hydro One Purchase I APD.27715426500	Misc Incorr
001	AVA	201903	2019	77705316	Hydro One Purchase I APD.29230426500	Add
001	AVA	201901	2019	77705316	Hydro One Purchase I APD.28555426500	Add
001	AVA	201707	2017	77705316	Hydro One Purchase I APD.23300426500	Add
001	AVA	201712	2017	77705316	Hydro One Purchase I APD.24475426500	Add
001	AVA	201808	2018	77705331	Hydro One Purchase I APD.26645426500	Misc Incorr
001	AVA	201811	2018	77705331	Hydro One Purchase I APD.27825426500	Misc Incorr
001	AVA	201806	2018	77705331	Hydro One Purchase I APD.26068426500	Misc Incorr
001	AVA	201806	2018	77705331	Hydro One Purchase I APD.26049426500	Misc Incorr
001	AVA	201902	2019	77705316	Hydro One Purchase I APD.28922426500	Add
001	AVA	201805	2018	77705316	Hydro One Purchase I APD.25845426500	Add
001	AVA	201709	2017	77705316	Hydro One Purchase I APD.23602426500	Add
001	AVA	201812	2018	77705331	Hydro One Burden Co:PA.282915 426500	Misc Incorr
001	AVA	201812	2018	77705331	Hydro One Burden Co:PA.282915 426500	Misc Incorr
001	AVA	201812	2018	77705331	Hydro One Burden Co:PA.282915 426500	Misc Incorr
001	AVA	201812	2018	77705331	Hydro One Burden Co:PA.282915 426500	Misc Incorr
001	AVA	201812	2018	77705331	Hydro One Burden Co:PA.283586 426500	Misc Incorr
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001	AVA	201812	2018	77705331	Hydro One Labor Cost PA.282119 426500	Misc Incorr
001	AVA	201812	2018	77705331	Hydro One Labor Cost PA.281403 426500	Misc Incorr
001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.279422 426500	Misc Incorr
001	AVA	201811	2018	77705331	Hydro One Labor Cost PA.278572 426500	Misc Incorr
001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.279421 426500	Misc Incorr
001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.279422 426500	Misc Incorr
001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.280092 426500	Misc Incorr
001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.280092 426500	Misc Incorr

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001	AVA	201802	2018	77705316	Hydro One Labor Cost PA.248365 426500	Add
001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.234000 426500	Add
001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233074 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co: PA.246973 426500	Add
001	AVA	201708	2017	77705316	Hydro One Burden Co: PA.234458 426500	Add
001	AVA	201708	2017	77705316	Hydro One Miscellane PA.235630 426500	Add
001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.233614 426500	Add
001	AVA	201802	2018	77705316	Hydro One Labor Cost PA.247828 426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239899 426500	Add
001	AVA	201710	2017	77705316	Hydro One Labor Cost PA.238204 426500	Add
001	AVA	201711	2017	77705316	Hydro One Burden Co: PA.241702 426500	Add
001	AVA	201711	2017	77705316	Hydro One Labor Cost PA.240625 426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239448 426500	Add
001	AVA	201709	2017	77705316	Hydro One Labor Cost PA.235804 426500	Add
001	AVA	201712	2017	77705316	Hydro One Burden Co: PA.244642 426500	Add
001	AVA	201712	2017	77705316	Hydro One Labor Cost PA.243174 426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239447 426500	Add
001	AVA	201709	2017	77705316	Hydro One Burden Co: PA.237406 426500	Add
001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.233730 426500	Add
001	AVA	201708	2017	77705316	Hydro One Burden Co: PA.234919 426500	Add
001	AVA	201801	2018	77705316	Hydro One Labor Cost PA.245521 426500	Add
001	AVA	201709	2017	77705316	Hydro One Burden Co: PA.237406 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co: PA.246972 426500	Add
001	AVA	201801	2018	77705316	Hydro One Labor Cost PA.245841 426500	Add
001	AVA	201709	2017	77705316	Hydro One Labor Cost PA.235736 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co: PA.246484 426500	Add
001	AVA	201708	2017	77705316	Hydro One Burden Co: PA.234458 426500	Add
001	AVA	201712	2017	77705316	Hydro One Burden Co: PA.244642 426500	Add
001	AVA	201801	2018	77705316	Hydro One Labor Cost PA.245581 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co: PA.246973 426500	Add
001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233073 426500	Add
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001	AVA	201709	2017	77705316	Hydro One Labor Cost PA.236281 426500	Add
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001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.233708 426500	Add
001	AVA	201707	2017	77705316	Hydro One Burden Co: PA.233096 426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239899 426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239447 426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239447 426500	Add
001	AVA	201712	2017	77705316	Hydro One Labor Cost PA.243621 426500	Add
001	AVA	201712	2017	77705316	Hydro One Burden Co: PA.244296 426500	Add
001	AVA	201711	2017	77705316	Hydro One Burden Co: PA.241702 426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239899 426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239447 426500	Add

001	AVA	201801	2018	77705316	Hydro One Labor Cost PA.245595	426500	Add
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001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.234017	426500	Add
001	AVA	201709	2017	77705316	Hydro One Burden Co:PA.236968	426500	Add
001	AVA	201712	2017	77705316	Hydro One Burden Co:PA.244296	426500	Add
001	AVA	201712	2017	77705316	Hydro One Burden Co:PA.244296	426500	Add
001	AVA	201710	2017	77705316	Hydro One Miscellaneous PA.238075	426500	Add
001	AVA	201711	2017	77705316	Hydro One Labor Cost PA.240709	426500	Add
001	AVA	201708	2017	77705316	Hydro One Burden Co:PA.234919	426500	Add
001	AVA	201711	2017	77705316	Hydro One Burden Co:PA.241703	426500	Add
001	AVA	201707	2017	77705316	Hydro One Burden Co:PA.233096	426500	Add
001	AVA	201802	2018	77705316	Hydro One Labor Cost PA.247876	426500	Add
001	AVA	201801	2018	77705316	Hydro One Miscellaneous PA.245111	426500	Add
001	AVA	201709	2017	77705316	Hydro One Burden Co:PA.236968	426500	Add
001	AVA	201709	2017	77705316	Hydro One Labor Cost PA.236339	426500	Add
001	AVA	201708	2017	77705316	Hydro One Burden Co:PA.234919	426500	Add
001	AVA	201711	2017	77705316	Hydro One Labor Cost PA.240710	426500	Add
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001	AVA	201712	2017	77705316	Hydro One Burden Co:PA.244296	426500	Add
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001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233073	426500	Add
001	AVA	201710	2017	77705316	Hydro One Labor Cost PA.238135	426500	Add
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001	AVA	201801	2018	77705316	Hydro One Burden Co:PA.246973	426500	Add
001	AVA	201712	2017	77705316	Hydro One Burden Co:PA.244296	426500	Add



001	AVA	201709	2017	77705316	Hydro One Burden Co: PA.236968 426500	Add
001	AVA	201711	2017	77705316	Hydro One Burden Co: PA.241703 426500	Add
001	AVA	201711	2017	77705316	Hydro One Burden Co: PA.241702 426500	Add
001	AVA	201710	2017	77705316	Hydro One Labor Cost PA.238725 426500	Add
001	AVA	201712	2017	77705316	Hydro One Burden Co: PA.244297 426500	Add
001	AVA	201709	2017	77705316	Hydro One Burden Co: PA.237406 426500	Add
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001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233072 426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239899 426500	Add
001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233073 426500	Add
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001	AVA	201708	2017	77705316	Hydro One Miscellaner PA.235630 426500	Add
001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233074 426500	Add
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001	AVA	201707	2017	77705316	Hydro One Burden Co: PA.233096 426500	Add
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001	AVA	201707	2017	77705316	Hydro One Burden Co: PA.233096 426500	Add
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001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.233732 426500	Add

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001	AVA	201711	2017	77705316	Hydro One Burden Co:PA.241702 426500	Add
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001	AVA	201708	2017	77705316	Hydro One Burden Co:PA.234458 426500	Add
001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233073 426500	Add
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001	AVA	201710	2017	77705316	Hydro One Burden Co:PA.239447 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co:PA.246972 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co:PA.246972 426500	Add
001	AVA	201708	2017	77705316	Hydro One Usage Cos:PA.235384 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co:PA.246483 426500	Add
001	AVA	201708	2017	77705316	Hydro One Usage Cos:PA.235384 426500	Add
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001	AVA	201708	2017	77705316	Hydro One Burden Co:PA.234919 426500	Add
001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.233621 426500	Add
001	AVA	201711	2017	77705316	Hydro One Burden Co:PA.241703 426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co:PA.239899 426500	Add
001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.234113 426500	Add
001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.234020 426500	Add
001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.234030 426500	Add
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001	AVA	201709	2017	77705316	Hydro One Miscellaneous PA.237860 426500	Add
001	AVA	201707	2017	77705316	Hydro One Burden Co:PA.233096 426500	Add
001	AVA	201802	2018	77705316	Hydro One Labor Cost PA.247814 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co:PA.246484 426500	Add
001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233074 426500	Add
001	AVA	201710	2017	77705316	Hydro One Labor Cost PA.238209 426500	Add
001	AVA	201709	2017	77705316	Hydro One Burden Co:PA.236968 426500	Add
001	AVA	201712	2017	77705316	Hydro One Burden Co:PA.244296 426500	Add
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001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.233646 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co:PA.246972 426500	Add
001	AVA	201712	2017	77705316	Hydro One Labor Cost PA.243614 426500	Add
001	AVA	201708	2017	77705316	Hydro One Burden Co:PA.234457 426500	Add
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001	AVA	201707	2017	77705316	Hydro One Burden Co:PA.233095 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co:PA.246972 426500	Add

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001	AVA	201707	2017	77705316	Hydro One Burden Co: PA.233096	426500	Add
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001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233075	426500	Add
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001	AVA	201902	2019	77705316	Hydro One Purchase I APD.28815	426500	Add
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001	AVA	201804	2018	77705316	Hydro One Purchase I APD.25485	426500	Add
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001	AVA	201807	2018	77705331	Hydro One Purchase I APD.26361	426500	Misc Incomm
001	AVA	201812	2018	77705331	Hydro One Purchase I APD.28235	426500	Misc Incomm
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001	AVA	201710	2017	77705316	Hydro One Purchase I APD.23894	426500	Add
001	AVA	201812	2018	77705316	Hydro One Purchase I APD.28170	426500	Add
001	AVA	201805	2018	77705316	Hydro One Purchase I APD.25687	426500	Add
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001	AVA	201711	2017	77705316	Hydro One Purchase I APD.24085 426500	Add
001	AVA	201801	2018	77705316	Hydro One Purchase I APD.24583 426500	Add
001	AVA	201709	2017	77705316	Hydro One Purchase I APD.23589 426500	Add
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001	AVA	201811	2018	77705331	Hydro One Purchase I APD.27689 426500	Misc Incorr
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001	AVA	201903	2019	77705316	Hydro One Purchase I APD.29263 426500	Add
001	AVA	201711	2017	77705316	Hydro One Purchase I APD.24085 426500	Add
001	AVA	201812	2018	77705316	Hydro One Purchase I APD.28079 426500	Add
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001	AVA	201805	2018	77705316	Hydro One Purchase I APD.25614 426500	Add
001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23462 426500	Add
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001	AVA	201809	2018	77705316	Hydro One Purchase I APD.26945 426500	Add
001	AVA	201807	2018	77705316	Hydro One Purchase I APD.26535 426500	Add
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001	AVA	201709	2017	77705316	Hydro One Purchase I APD.23645 426500	Add
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001	AVA	201806	2018	77705316	Hydro One Purchase I APD.26005426500	Add
001	AVA	201801	2018	77705316	Hydro One Purchase I APD.24512426500	Add
001	AVA	201805	2018	77705316	Hydro One Purchase I APD.25675426500	Add
001	AVA	201710	2017	77705316	Hydro One Purchase I APD.23876426500	Add
001	AVA	201707	2017	77705316	Hydro One Purchase I APD.23305426500	Add
001	AVA	201809	2018	77705316	Hydro One Purchase I APD.27141426500	Add
001	AVA	201711	2017	77705316	Hydro One Purchase I APD.24085426500	Add
001	AVA	201711	2017	77705316	Hydro One Purchase I APD.24085426500	Add
001	AVA	201902	2019	77705316	Hydro One Purchase I APD.28880426500	Add
001	AVA	201710	2017	77705316	Hydro One Purchase I APD.23876426500	Add
001	AVA	201811	2018	77705331	Hydro One Purchase I APD.27715426500	Misc Incorr
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001	AVA	201812	2018	77705331	Hydro One Burden Co:PA.283587 426500	Misc Incorr
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001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.279422 426500	Misc Incorr
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001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.279422 426500	Misc Incorr
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[illegible]

[illegible]



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001	AVA	201902	2019	77705316	Hydro One Miscellaneous PA.291125	426500	Add
001	AVA	201902	2019	77705316	Hydro One Burden Co:PA.290520	426500	Add
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001	AVA	201902	2019	77705316	Hydro One Labor Cost PA.288836	426500	Add
001	AVA	201902	2019	77705316	Hydro One Labor Cost PA.288002	426500	Add
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001	AVA	201901	2019	77705316	Hydro One Burden Co:PA.287380	426500	Add
001	AVA	201901	2019	77705316	Hydro One Burden Co:PA.286673	426500	Add
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001	AVA	201812	2018	77705316	Hydro One Burden Co:PA.282916	408200	Add Excise
001	AVA	201812	2018	77705316	Hydro One Labor Cost PA.282160	426500	Add
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001	AVA	201812	2018	77705316	Hydro One Labor Cost PA.281405	426500	Add
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001	AVA	201812	2018	77705316	Hydro One Labor Cost PA.281395	426500	Add
001	AVA	201812	2018	77705316	Hydro One Labor Cost PA.281314	426500	Add
001	AVA	201811	2018	77705316	Hydro One Usage Cos:PA.280356	426500	Add
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279424	426500	Add
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.280093	426100	Add Donat
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279425	426500	Add
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279424	426500	Add
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.280093	426500	Add
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001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279423	426500	Add
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.		

[illegible]

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[illegible]

[illegible]

[illegible]



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001	AVA	201802	2018	77705316	Hydro One Burden Co:PA.249908 426500	Add
001	AVA	201802	2018	77705316	Hydro One Burden Co:PA.250212 426500	Add
001	AVA	201802	2018	77705316	Hydro One Burden Co:PA.250212 426500	Add
001	AVA	201802	2018	77705316	Hydro One Labor Cost PA.250046 426500	Add
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001	AVA	201707	2017	77705316	Hydro One Burden Co:PA.233096 426500	Add
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001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.233638 426500	Add
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001	AVA	201711	2017	77705316	Hydro One Burden Co:PA.241702 426500	Add
001	AVA	201708	2017	77705316	Hydro One Burden Co:PA.234919 426500	Add
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001	AVA	201712	2017	77705316	Hydro One Labor Cost PA.243632 426500	Add
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001	AVA	201809	2018	77705331	Hydro One Purchase I APD.27141 426500	Misc Incorr
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001	AVA	201708	2017	77705316	Hydro One Purchase	I APD.23462 426500	Add
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[illegible]

[illegible]

[illegible]

[illegible]



[illegible]

[illegible]

[illegible]

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001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239448 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co: PA.246972 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co: PA.246484 426500	Add
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001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.233618 426500	Add
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001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239899 426500	Add
001	AVA	201707	2017	77705316	Hydro One Burden Co: PA.233096 426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239447 426500	Add
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001	AVA	201712	2017	77705316	Hydro One Labor Cost PA.242931 426500	Add
001	AVA	201707	2017	77705316	Hydro One Burden Co: PA.233097 426500	Add
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001	AVA	201709	2017	77705316	Hydro One Labor Cost PA.236211 426500	Add
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001	AVA	201707	2017	77705316	Hydro One Burden Co: PA.233095 426500	Add
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001	AVA	201808	2018	77705316	Hydro One Purchase I APD.26564 426500	Add
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001	AVA	201902	2019	77705316	Hydro One Labor Cost PA.288059	426500	Add
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001	AVA	201902	2019	77705316	Hydro One Labor Cost PA.288014	426500	Add
001	AVA	201902	2019	77705316	Hydro One Labor Cost PA.288037	426500	Add
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001	AVA	201901	2019	77705316	Hydro One Burden Co:PA.286672	426500	Add
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001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279425	426500	Add
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279424	426500	Add
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.280092	426500	Add</

[illegible]

[illegible]



[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233073 426500	Add
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001	AVA	201707	2017	77705316	Hydro One Burden Co:PA.233096 426500	Add
001	AVA	201711	2017	77705316	Hydro One Burden Co:PA.241702 426500	Add
001	AVA	201711	2017	77705316	Hydro One Labor Cost PA.240603 426500	Add
001	AVA	201801	2018	77705316	Hydro One Labor Cost PA.245869 426500	Add
001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.234124 426500	Add
001	AVA	201712	2017	77705316	Hydro One Burden Co:PA.244296 426500	Add
001	AVA	201709	2017	77705316	Hydro One Burden Co:PA.236968 426500	Add
001	AVA	201710	2017	77705316	Hydro One Labor Cost PA.238613 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co:PA.247243 426500	Add
001	AVA	201709	2017	77705316	Hydro One Burden Co:PA.236968 426500	Add
001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233073 426500	Add
001	AVA	201708	2017	77705316	Hydro One Burden Co:PA.234919 426500	Add
001	AVA	201712	2017	77705316	Hydro One Labor Cost PA.242935 426500	Add
001	AVA	201711	2017	77705316	Hydro One Labor Cost PA.241098 426500	Add
001	AVA	201709	2017	77705316	Hydro One Burden Co:PA.236968 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co:PA.246484 426500	Add
001	AVA	201801	2018	77705316	Hydro One Labor Cost PA.245949 426500	Add
001	AVA	201712	2017	77705316	Hydro One Burden Co:PA.244297 426500	Add
001	AVA	201709	2017	77705316	Hydro One Labor Cost PA.235842 426500	Add
001	AVA	201709	2017	77705316	Hydro One Burden Co:PA.236967 426500	Add
001	AVA	201712	2017	77705316	Hydro One Burden Co:PA.244296 426500	Add
001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233073 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co:PA.246972 426500	Add
001	AVA	201708	2017	77705316	Hydro One Miscellaneous PA.235630 426500	Add
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001	AVA	201710	2017	77705316	Hydro One Labor Cost PA.238672 426500	Add
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001	AVA	201709	2017	77705316	Hydro One Burden Co:PA.237406 426500	Add
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001	AVA	201712	2017	77705316	Hydro One Burden Co:PA.244642 426500	Add
001	AVA	201711	2017	77705316	Hydro One Burden Co:PA.241702 426500	Add
001	AVA	201712	2017	77705316	Hydro One Burden Co:PA.244296 426500	Add
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001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.233732 426500	Add
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001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.233721 426500	Add
001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.233732 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co: PA.246483 426500	Add
001	AVA	201711	2017	77705316	Hydro One Burden Co: PA.241702 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co: PA.246483 426500	Add
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001	AVA	201712	2017	77705316	Hydro One Labor Cost PA.243032 426500	Add



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001	AVA	201805	2018	77705316	Hydro One Purchase I APD.25859 426500	Add

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001	AVA	201809	2018	77705316	Hydro One Purchase I APD.27155426500	Add
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001	AVA	201806	2018	77705316	Hydro One Purchase I APD.26236426500	Add
001	AVA	201805	2018	77705316	Hydro One Purchase I APD.25911426500	Add
001	AVA	201804	2018	77705316	Hydro One Purchase I APD.25585426500	Add
001	AVA	201809	2018	77705316	Hydro One Purchase I APD.27184426500	Add
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001	AVA	201809	2018	77705331	Hydro One Purchase I APD.27141426500	Misc Incorr
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001	AVA	201811	2018	77705316	Hydro One Purchase I APD.27674 426500	Add
001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23376 426500	Add
001	AVA	201903	2019	77705316	Hydro One Purchase I APD.29251 426500	Add
001	AVA	201809	2018	77705316	Hydro One Purchase I APD.27141 426500	Add
001	AVA	201711	2017	77705316	Hydro One Purchase I APD.24085 426500	Add
001	AVA	201712	2017	77705316	Hydro One Purchase I APD.24333 426500	Add
001	AVA	201810	2018	77705316	Hydro One Purchase I APD.27245 426500	Add
001	AVA	201812	2018	77705316	Hydro One Purchase I APD.28081 426500	Add
001	AVA	201806	2018	77705316	Hydro One Purchase I APD.25996 426500	Add
001	AVA	201806	2018	77705316	Hydro One Purchase I APD.25996 426500	Add
001	AVA	201805	2018	77705316	Hydro One Purchase I APD.25688 426500	Add
001	AVA	201805	2018	77705316	Hydro One Purchase I APD.25688 426500	Add
001	AVA	201803	2018	77705316	Hydro One Purchase I APD.25216 426500	Add
001	AVA	201709	2017	77705316	Hydro One Purchase I APD.23558 426500	Add
001	AVA	201808	2018	77705331	Hydro One Purchase I APD.26727 426500	Misc Incorr
001	AVA	201808	2018	77705331	Hydro One Purchase I APD.26727 426500	Misc Incorr

[illegible]

[illegible]

001	AVA	201812	2018	77705316	Hydro One Purchase I APD.28081 426500	Add
001	AVA	201811	2018	77705316	Hydro One Purchase I APD.27825 426500	Add
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001	AVA	201811	2018	77705316	Hydro One Purchase I APD.27791 426500	Add
001	AVA	201812	2018	77705316	Hydro One Purchase I APD.28235 426500	Add
001	AVA	201812	2018	77705316	Hydro One Purchase I APD.28189 426500	Add
001	AVA	201812	2018	77705316	Hydro One Purchase I APD.28141 426500	Add
001	AVA	201810	2018	77705316	Hydro One Purchase I APD.27316 426500	Add
001	AVA	201809	2018	77705316	Hydro One Purchase I APD.26989 426500	Add
001	AVA	201810	2018	77705316	Hydro One Purchase I APD.27533 426500	Add
001	AVA	201806	2018	77705316	Hydro One Purchase I APD.26105 426500	Add
001	AVA	201805	2018	77705316	Hydro One Purchase I APD.25711 426500	Add
001	AVA	201805	2018	77705316	Hydro One Purchase I APD.25650 426500	Add
001	AVA	201804	2018	77705316	Hydro One Purchase I APD.25440 426500	Add
001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23384 426500	Add
001	AVA	201809	2018	77705331	Hydro One Purchase I APD.27184 426500	Misc Incorr
001	AVA	201803	2018	77705316	Hydro One Purchase I APD.25173 426500	Add
001	AVA	201711	2017	77705316	Hydro One Purchase I APD.24085 426500	Add
001	AVA	201812	2018	77705331	Hydro One Purchase I APD.28151 426500	Misc Incorr
001	AVA	201812	2018	77705331	Hydro One Purchase I APD.28151 426500	Misc Incorr
001	AVA	201811	2018	77705316	Hydro One Purchase I APD.27674 426500	Add
001	AVA	201807	2018	77705316	Hydro One Purchase I APD.26277 426500	Add
001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23376 426500	Add
001	AVA	201811	2018	77705316	Hydro One Purchase I APD.27686 426500	Add
001	AVA	201803	2018	77705316	Hydro One Purchase I APD.25155 426500	Add
001	AVA	201803	2018	77705316	Hydro One Purchase I APD.25155 426500	Add
001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23376 426500	Add
001	AVA	201802	2018	77705316	Hydro One Purchase I APD.24772 426500	Add
001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23376 426500	Add
001	AVA	201802	2018	77705316	Hydro One Purchase I APD.24772 426500	Add
001	AVA	201711	2017	77705316	Hydro One Purchase I APD.24217 426500	Add
001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23376 426500	Add
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001	AVA	201709	2017	77705316	Hydro One Purchase I APD.23616 426500	Add
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001	AVA	201712	2017	77705316	Hydro One Purchase I APD.24347 426500	Add
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001	AVA	201711	2017	77705316	Hydro One Purchase I APD.24085 426500	Add
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001	AVA	201903	2019	77705316	Hydro One Purchase I APD.29124 426500	Add
001	AVA	201808	2018	77705316	Hydro One Purchase I APD.26611 426500	Add
001	AVA	201710	2017	77705316	Hydro One Purchase I APD.23876 426500	Add
001	AVA	201712	2017	77705316	Hydro One Purchase I APD.24344 426500	Add
001	AVA	201806	2018	77705316	Hydro One Purchase I APD.25959 426500	Add
001	AVA	201712	2017	77705316	Hydro One Purchase I APD.24311 426500	Add
001	AVA	201811	2018	77705316	Hydro One Purchase I APD.27794 426500	Add

001	AVA	201806	2018	77705331	Hydro One Purchase I APD.26081 426500	Misc Incom
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001	AVA	201901	2019	77705316	Hydro One Purchase I APD.28507 426500	Add
001	AVA	201810	2018	77705316	Hydro One Purchase I APD.27351 426500	Add
001	AVA	201809	2018	77705316	Hydro One Purchase I APD.26974 426500	Add
001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23528 426500	Add
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001	AVA	201808	2018	77705331	Hydro One Purchase I APD.26645 426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Purchase I APD.27825 426500	Misc Incom
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001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23462 426500	Add
001	AVA	201811	2018	77705331	Hydro One Purchase I APD.27681 426500	Misc Incom
001	AVA	201811	2018	77705316	Hydro One Purchase I APD.27681 426500	Add
001	AVA	201808	2018	77705331	Hydro One Purchase I APD.26665 426500	Misc Incom
001	AVA	201808	2018	77705331	Hydro One Purchase I APD.26665 426500	Misc Incom
001	AVA	201804	2018	77705316	Hydro One Purchase I APD.25426 426500	Add
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001	AVA	201901	2019	77705331	Hydro One Burden Co:PA.286672 426500	Misc Incom
001	AVA	201901	2019	77705331	Hydro One Miscellaner PA.284570 426500	Misc Incom
001	AVA	201812	2018	77705331	Hydro One Burden Co:PA.283587 426500	Misc Incom
001	AVA	201812	2018	77705331	Hydro One Burden Co:PA.283586 426500	Misc Incom
001	AVA	201812	2018	77705331	Hydro One Burden Co:PA.282915 426500	Misc Incom
001	AVA	201812	2018	77705331	Hydro One Burden Co:PA.283587 426500	Misc Incom
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001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.280092 426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.279422 426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.280092 426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Labor Cost PA.278576 426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.279422 426500	Misc Incom
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001	AVA	201811	2018	77705331	Hydro One Labor Cost PA.278478 426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.280092 426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.279421 426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.280092 426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.279421 426500	Misc Incom
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001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.280092 426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.279422 426500	Misc Incom
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001	AVA	201811	2018	77705331	Hydro One Labor Cost PA.278518 426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.279422 426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.279422 426500	Misc Incom

001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.280092	426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Burden Co:PA.279421	426500	Misc Incom
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001	AVA	201811	2018	77705331	Hydro One Labor Cost PA.278456	426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Burden Co: PA.280092	426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Burden Co: PA.279423	426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Labor Cost PA.277449	426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Labor Cost PA.277490	426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Labor Cost PA.277482	426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Labor Cost PA.277425	426500	Misc Incom
001	AVA	201811	2018	77705331	Hydro One Labor Cost PA.276581	426500	Misc Incom
001	AVA	201810	2018	77705331	Hydro One Burden Co: PA.275849	426500	Misc Incom
001	AVA	201810	2018	77705331	Hydro One Burden Co: PA.273835	426500	Misc Incom
001	AVA	201809	2018	77705331	Hydro One Burden Co: PA.270966	426500	Misc Incom
001	AVA	201809	2018	77705331	Hydro One Labor Cost PA.270339	426500	Misc Incom
001	AVA	201809	2018	77705331	Hydro One Labor Cost PA.269264	426500	Misc Incom
001	AVA	201807	2018	77705331	Hydro One Burden Co: PA.264806	426500	Misc Incom
001	AVA	201807	2018	77705331	Hydro One Burden Co: PA.264806	426500	Misc Incom
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001	AVA	201807	2018	77705331	Hydro One Labor Cost PA.263248	426500	Misc Incom
001	AVA	201806	2018	77705331	Hydro One Burden Co: PA.261940	426500	Misc Incom
001	AVA	201806	2018	77705331	Hydro One Labor Cost PA.260996	426500	Misc Incom
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001	AVA	201904	2019	77705316	Hydro One Burden Co: PA.296433	426500	Add
001	AVA	201903	2019	77705316	Hydro One Miscellanex PA.291165	426500	Add
001	AVA	201902	2019	77705316	Hydro One Burden Co: PA.289844	426500	Add
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001	AVA	201901	2019	77705316	Hydro One Burden Co: PA.287380	426500	Add
001	AVA	201901	2019	77705316	Hydro One Burden Co: PA.286673	426500	Add



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001	AVA	201901	2019	77705316	Hydro One Burden Co:PA.287380	426500	Add	
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001	AVA	201812	2018	77705316	Hydro One Burden Co:PA.283587	426500	Add	
001	AVA	201812	2018	77705316	Hydro One Burden Co:PA.282916	426500	Add	
001	AVA	201812	2018	77705316	Hydro One Burden Co:PA.283587	426500	Add	
001	AVA	201812	2018	77705316	Hydro One Burden Co:PA.283587	426500	Add	
001	AVA	201812	2018	77705316	Hydro One Burden Co:PA.282916	426500	Add	
001	AVA	201812	2018	77705316	Hydro One Labor Cost	PA.282183	426500	Add
001	AVA	201812	2018	77705316	Hydro One Labor Cost	PA.281338	426500	Add
001	AVA	201812	2018	77705316	Hydro One Labor Cost	PA.281338	426500	Add
001	AVA	201812	2018	77705316	Hydro One Labor Cost	PA.281363	426500	Add
001	AVA	201811	2018	77705316	Hydro One Usage Cos	PA.280360	426500	Add
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.280092	426500	Add	
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279425	426500	Add	
001	AVA	201811	2018	77705316	Hydro One Labor Cost	PA.278475	426500	Add
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.280093	426500	Add	
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279423	426500	Add	
001	AVA	201811	2018	77705316	Hydro One Labor Cost	PA.278526	426500	Add
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279425	408200	Add	Excise
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279424	426500	Add	
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279423	426500	Add	
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279423	426500	Add	
001	AVA	201811	2018	77705316	Hydro One Labor Cost	PA.278567	426500	Add
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279424	426500	Add	
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001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279425	426500	Add	
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001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279423	426500	Add	
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001	AVA	201811	2018	77705316	Hydro One Labor Cost	PA.278576	426500	Add
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001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279424	426500	Add	
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279423	426500	Add	
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001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279424	426500	Add	
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001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.280093	426500	Add	
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279425	426100	Add	Donat
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.280093	426500	Add	
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279423	426500	Add	
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279424	426500	Add	
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279424	426500	Add	
001	AVA	201811	2018	77705316	Hydro One Burden Co:PA.279423	426500	Add	

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[illegible]

[illegible]

[illegible]

[illegible]

[illegible]



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001	AVA	201802	2018	77705316	Hydro One Burden Co: PA.249021	426500	Add
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001	AVA	201802	2018	77705316	Hydro One Labor Cost PA.248323	426500	Add
001	AVA	201802	2018	77705316	Hydro One Labor Cost PA.248350	426500	Add
001	AVA	201802	2018	77705316	Hydro One Labor Cost PA.248375	426500	Add
001	AVA	201802	2018	77705316	Hydro One Labor Cost PA.248267	426500	Add
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001	AVA	201801	2018	77705316	Hydro One Burden Co: PA.246483	426500	Add
001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.233616	426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239447	426500	Add
001	AVA	201802	2018	77705316	Hydro One Labor Cost PA.247865	426500	Add
001	AVA	201710	2017	77705316	Hydro One Labor Cost PA.238655	426500	Add
001	AVA	201710	2017	77705316	Hydro One Labor Cost PA.238211	426500	Add
001	AVA	201708	2017	77705316	Hydro One Burden Co: PA.234458	426500	Add
001	AVA	201707	2017	77705316	Hydro One Burden Co: PA.233096	426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co: PA.246972	426500	Add
001	AVA	201711	2017	77705316	Hydro One Labor Cost PA.240630	426500	Add
001	AVA	201709	2017	77705316	Hydro One Burden Co: PA.237407	426500	Add
001	AVA	201709	2017	77705316	Hydro One Labor Cost PA.235755	426500	Add
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001	AVA	201709	2017	77705316	Hydro One Burden Co: PA.236968	426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co: PA.246972	426500	Add
001	AVA	201711	2017	77705316	Hydro One Burden Co: PA.241702	426500	Add
001	AVA	201711	2017	77705316	Hydro One Labor Cost PA.241075	426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co: PA.246972	426500	Add
001	AVA	201710	2017	77705316	Hydro One Labor Cost PA.238131	426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239899	426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239448	426500	Add
001	AVA	201712	2017	77705316	Hydro One Labor Cost PA.242945	426500	Add
001	AVA	201709	2017	77705316	Hydro One Burden Co: PA.236967	426500	Add
001	AVA	201708	2017	77705316	Hydro One Usage Cos: PA.235398	426500	Add
001	AVA	201711	2017	77705316	Hydro One Burden Co: PA.241702	426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239899	426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239899	426500	Add
001	AVA	201709	2017	77705316	Hydro One Burden Co: PA.236968	426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239899	426500	Add
001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233073	426500	Add
001	AVA	201712	2017	77705316	Hydro One Burden Co: PA.244296	426500	Add
001	AVA	201711	2017	77705316	Hydro One Burden Co: PA.241702	426500	Add
001	AVA	201707	2017	77705316	Hydro One Burden Co: PA.232766	426500	Add
001	AVA	201709	2017				

001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233075	426500	Add
001	AVA	201711	2017	77705316	Hydro One Burden Co:PA.241703	426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co:PA.239899	426500	Add
001	AVA	201712	2017	77705316	Hydro One Labor Cost PA.242933	426500	Add
001	AVA	201709	2017	77705316	Hydro One Burden Co:PA.237406	426500	Add
001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.234031	426500	Add
001	AVA	201712	2017	77705316	Hydro One Burden Co:PA.244296	426500	Add
001	AVA	201708	2017	77705316	Hydro One Burden Co:PA.234457	426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co:PA.239448	426500	Add
001	AVA	201707	2017	77705316	Hydro One Burden Co:PA.232766	426500	Add
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001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23459 426500	Add
001	AVA	201810	2018	77705316	Hydro One Purchase I APD.27555 426500	Add
001	AVA	201806	2018	77705316	Hydro One Purchase I APD.26105 426500	Add
001	AVA	201809	2018	77705331	Hydro One Purchase I APD.27141 426500	Misc Incorr
001	AVA	201809	2018	77705316	Hydro One Purchase I APD.27184 426500	Add
001	AVA	201903	2019	77705316	Hydro One Purchase I APD.29329 426500	Add
001	AVA	201711	2017	77705316	Hydro One Purchase I APD.24085 426500	Add
001	AVA	201711	2017	77705316	Hydro One Purchase I APD.24085 426500	Add
001	AVA	201707	2017	77705316	Hydro One Purchase I APD.23300 426500	Add
001	AVA	201807	2018	77705316	Hydro One Purchase I APD.26319 426500	Add
001	AVA	201806	2018	77705316	Hydro One Purchase I APD.25959 426500	Add
001	AVA	201803	2018	77705316	Hydro One Purchase I APD.25155 426500	Add
001	AVA	201803	2018	77705316	Hydro One Purchase I APD.25155 426500	Add
001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23376 426500	Add
001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23376 426500	Add
001	AVA	201802	2018	77705316	Hydro One Purchase I APD.24772 426500	Add
001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23376 426500	Add
001	AVA	201708	2017	77705316	Hydro One Purchase I APD.23376 426500	Add
001	AVA	201812	2018	77705316	Hydro One Purchase I APD.28148 426500	Add

001	AVA	201810	2018	77705316	Hydro One Purchase I APD.27340 426500	Add
001	AVA	201808	2018	77705316	Hydro One Purchase I APD.26733 426500	Add
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001	AVA	201804	2018	77705316	Hydro One Purchase I APD.25496 426500	Add
001	AVA	201803	2018	77705316	Hydro One Purchase I APD.25095 426500	Add
001	AVA	201802	2018	77705316	Hydro One Purchase I APD.24772 426500	Add
001	AVA	201711	2017	77705316	Hydro One Purchase I APD.24124 426500	Add
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001	AVA	201804	2018	77705316	Hydro One Purchase I APD.25399 426500	Add
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001	AVA	201711	2017	77705316	Hydro One Purchase I APD.2408C 426500	Add
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001	AVA	201804	2018	77705316	Hydro One Purchase I APD.25386 426500	Add
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001	AVA	201808	2018	77705331	Hydro One Purchase I APD.26645 426500	Misc Incorr
001	AVA	201808	2018	77705331	Hydro One Purchase I APD.26645 426500	Misc Incorr
001	AVA	201811	2018	77705331	Hydro One Purchase I APD.27825 426500	Misc Incorr
001	AVA	201806	2018	77705331	Hydro One Purchase I APD.26068 426500	Misc Incorr
001	AVA	201806	2018	77705331	Hydro One Purchase I APD.26049 426500	Misc Incorr
001	AVA	201806	2018	77705331	Hydro One Purchase I APD.26049 426500	Misc Incorr
001	AVA	201811	2018	77705316	Hydro One Purchase I APD.27681 426500	Add
001	AVA	201808	2018	77705331	Hydro One Purchase I APD.26665 426500	Misc Incorr
001	AVA	201901	2019	77705331	Hydro One Burden Co: PA.286672 426500	Misc Incorr
001	AVA	201812	2018	77705331	Hydro One Burden Co: PA.283586 426500	Misc Incorr
001	AVA	201812	2018	77705331	Hydro One Burden Co: PA.282915 426500	Misc Incorr
001	AVA	201812	2018	77705331	Hydro One Burden Co: PA.283587 426500	Misc Incorr
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001	AVA	201809	2018	77705331	Hydro One Burden Co: PA.271718 426500	Misc Incorr
001	AVA	201809	2018	77705331	Hydro One Burden Co: PA.271821 426500	Misc Incorr
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001	AVA	201812	2018	77705331	Hydro One Labor Cost PA.281328 426500	Misc Incorr
001	AVA	201812	2018	77705331	Hydro One Labor Cost PA.281295 426500	Misc Incorr
001	AVA	201811	2018	77705331	Hydro One Burden Co: PA.279421 426500	Misc Incorr
001	AVA	201811	2018	77705331	Hydro One Burden Co: PA.279422 426500	Misc Incorr
001	AVA	201811	2018	77705331	Hydro One Burden Co: PA.279423 426500	Misc Incorr
001	AVA	201811	2018	77705331	Hydro One Burden Co: PA.280091 426500	Misc Incorr
001	AVA	201811	2018	77705331	Hydro One Labor Cost PA.278482 426500	Misc Incorr
001	AVA	201811	2018	77705331	Hydro One Burden Co: PA.279422 426500	Misc Incorr
001	AVA	201811	2018	77705331	Hydro One Burden Co: PA.280091 426500	Misc Incorr
001	AVA	201811	2018	77705331	Hydro One Burden Co: PA.280092 426500	Misc Incorr
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[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]





[illegible]

[illegible]

[illegible]

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001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239447 426500	Add
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001	AVA	201712	2017	77705316	Hydro One Burden Co: PA.244296 426500	Add
001	AVA	201801	2018	77705316	Hydro One Labor Cost PA.245864 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co: PA.246972 426500	Add
001	AVA	201707	2017	77705316	Hydro One Burden Co: PA.233096 426500	Add
001	AVA	201709	2017	77705316	Hydro One Labor Cost PA.235732 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co: PA.246972 426500	Add
001	AVA	201707	2017	77705316	Hydro One Burden Co: PA.233096 426500	Add
001	AVA	201708	2017	77705316	Hydro One Miscellane PA.235634 426500	Add
001	AVA	201801	2018	77705316	Hydro One Burden Co: PA.246973 426500	Add
001	AVA	201710	2017	77705316	Hydro One Burden Co: PA.239447 426500	Add
001	AVA	201709	2017	77705316	Hydro One Labor Cost PA.236225 426500	Add
001	AVA	201712	2017	77705316	Hydro One Burden Co: PA.244297 426500	Add
001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233074 426500	Add
001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.233721 426500	Add
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001	AVA	201712	2017	77705316	Hydro One Labor Cost PA.243676 426500	Add
001	AVA	201712	2017	77705316	Hydro One Labor Cost PA.243250 426500	Add
001	AVA	201709	2017	77705316	Hydro One Burden Co: PA.236967 426500	Add
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001	AVA	201711	2017	77705316	Hydro One Burden Co: PA.241703 426500	Add
001	AVA	201707	2017	77705316	Hydro One Burden Co: PA.233096 426500	Add
001	AVA	201708	2017	77705316	Hydro One Burden Co: PA.234919 426500	Add
001	AVA	201710	2017	77705316	Hydro One Labor Cost PA.238701 426500	Add
001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.233684 426500	Add
001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233073 426500	Add
001	AVA	201710	2017	77705316	Hydro One Labor Cost PA.238208 426500	Add
001	AVA	201711	2017	77705316	Hydro One Burden Co: PA.241702 426500	Add
001	AVA	201708	2017	77705316	Hydro One Burden Co: PA.234458 426500	Add
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001	AVA	201708	2017	77705316	Hydro One Burden Co: PA.234919 426500	Add
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001	AVA	201709	2017	77705316	Hydro One Burden Co: PA.236968 426500	Add
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001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.234637 426500	Add
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001	AVA	201712	2017	77705316	Hydro One Labor Cost PA.243632 426500	Add
001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.233622 426500	Add
001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233074 426500	Add
001	AVA	201710	2017	77705316	Hydro One Labor Cost PA.238092 426500	Add
001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233074 426500	Add
001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.234695 426500	Add
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001	AVA	201708	2017	77705316	Hydro One Burden Co: PA.234919 426500	Add
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001	AVA	201708	2017	77705316	Hydro One Labor Cost PA.234639 426500	Add
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001	AVA	201711	2017	77705316	Hydro One Burden Co:PA.241702 426500	Add
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001	AVA	201709	2017	77705316	Hydro One Burden Co: PA.237406 426500	Add
001	AVA	201707	2017	77705316	Hydro One Labor Cost PA.233072 426500	Add
001	AVA	201712	2017	77705316	Hydro One Burden Co: PA.244296 426500	Add
001	AVA	201801	2018	77705316	Hydro One Labor Cost PA.245917 426500	Add
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001	AVA	201709	2017	77705316	Hydro One Burden Co: PA.236967 426500	Add
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001	AVA	201711	2017	77705316	Hydro One Burden Co: PA.241702 426500	Add
001	AVA	201707	2017	77705316	Hydro One Burden Co: PA.233096 426500	Add

ORGANIZATION	EXPENDITURE	Jurisdiction	Service	Transaction	Vendor Name	Invoice Number	Voucher Number	Vendor Number	Summary	Expense
S54 - Corp S54	ZZ	ZZ	Lodging, H	Fielder, Ca	IE9172503			101245	Non-Labor	
S54 - Corp S54	ZZ	ZZ	Parking, H	Fielder, Ca	IE7048493			101245	Non-Labor	
S54 - Corp S54	ZZ	ZZ	Consulting	LONGVIEW	10538			108660	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Misc, Trav	Schlect, Ec	IE5923494			104023	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Meals, Goc	Schlect, Ec	IE6756493			104023	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Cab Fare, I	Schlect, Ec	IE6934493			104023	Non-Labor	
M54 - Busi M54	ZZ	ZZ	Airfare, H1	Gustafson, I	IE8889498			96344	Non-Labor	
Y01 - Corp Y01	ZZ	ZZ	CORRECTI	JANET WIL	1183357-II	1183357		101590	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Meals, Ore	Christie, K	IE7937496			10880	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Lodging, O	Christie, K	IE7937496			10880	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Lodging, H	Christie, K	IE7315498			10880	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Parking, P	Christie, K	IE7315498			10880	Non-Labor	
E02 - Corp E02	ZZ	ZZ	Meals, HR	Quincy, D	IE8552500			9771	Non-Labor	
E02 - Corp E02	ZZ	ZZ	Cab Fare, I	Quincy, D	IE8552500			9771	Non-Labor	
E02 - Corp E02	ZZ	ZZ	Meals, HR	Quincy, D	IE8552500			9771	Non-Labor	
P01 - Lega P01	ZZ	ZZ		KEMPEL	12001063			101840	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Compensa	MERIDIAN	19948			93413	Non-Labor	
E01 - Exec E01	ZZ	ZZ	SERVICE	MERIDIAN	17482	1208053		93413	Non-Labor	
S54 - Corp S54	ZZ	ZZ		HELVETIC	16220			98241	Non-Labor	
C09 - Secu C09	ZZ	ZZ	Misc, Hydr	Scribner, M	IE8654498			104192	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Venue and	ALASKA EL	1278007			102168	Non-Labor	
S54 - Corp S54	ZZ	ZZ	Lodging, H	Smith, Brai	IE7270495			90504	Non-Labor	
H51 - Supp H51	ZZ	ZZ	Meals, SC	IKrogh, Coc	IE9242500			89337	Non-Labor	
H51 - Supp H51	ZZ	ZZ	Meals, SC	IKrogh, Coc	IE9242500			89337	Non-Labor	
R11 - Regu R11	ZZ	ZZ	Mileage, H	Smith, Jen	IE8201497			89073	Non-Labor	
R11 - Regu R11	ZZ	ZZ	Lodging, H	Smith, Jen	IE8201497			89073	Non-Labor	
R11 - Regu R11	ZZ	ZZ	Parking, W	Smith, Jen	IE7422498			89073	Non-Labor	
R29 - Com R29	ZZ	ZZ	ACCT# 58	A T & T TE	711-01675	1225276		8772	Non-Labor	
Y01 - Corp Y01	ZZ	ZZ	4th Quarte	DONALD C	1277646			85434	Non-Labor	
Y01 - Corp Y01	ZZ	ZZ		DONALD C	1271952			85434	Non-Labor	
Y01 - Corp Y01	ZZ	ZZ	MEALS	DONALD C	1190156-II	1190156		85434	Non-Labor	
Y01 - Corp Y01	ZZ	ZZ	AIR	DONALD C	1190157-II	1190157		85434	Non-Labor	
Y01 - Corp Y01	ZZ	ZZ	MILEAGE	DONALD C	1190157-II	1190157		85434	Non-Labor	
Y01 - Corp Y01	ZZ	ZZ	MISC	DONALD C	1190156-II	1190156		85434	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Parking, H	Morris, Scc	IE9193502			8405	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Parking, H	Morris, Scc	IE9388500			8405	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Lodging, H	Morris, Scc	IE8085498			8405	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Mileage, C	Morris, Scc	IE6464495			8405	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Meals, Me	Morris, Scc	IE7198495			8405	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Mileage, C	Morris, Scc	IE6464495			8405	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Parking, M	Morris, Scc	IE7198495			8405	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Mileage, E	Morris, Scc	IE6464495			8405	Non-Labor	
D56 - Direc D56	ZZ	ZZ	Cab Fare, I	Magruder, I	IE9060501			8149	Non-Labor	
D56 - Direc D56	ZZ	ZZ	Lodging, H	Magruder, I	IE9060501			8149	Non-Labor	
D56 - Direc D56	ZZ	ZZ	Mileage, T	Magruder, I	IE9060501			8149	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Parking, H	Rosentr	IE8351500			8065	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Mileage, M	Rosentr	IE8515497			8065	Non-Labor	
R11 - Regu R11	ZZ	ZZ	Lodging, H	Hanson, P	IE8037499			8067	Non-Labor	
E01 - Exec E01	ZZ	ZZ	HYDRO ON	MERRILL L	BOAML121	1200884		78213	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Airfare, De	Thackston, I	IE8769497			7732	Non-Labor	
E01 - Exec E01	ZZ	ZZ	Misc, Car r	Thackston, I	IE8123496			7732	Non-Labor	



E01 - Exec E01	ZZ	ZZ	Lodging, H Thackston, IE7998497	7732	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, ( Thackston, IE6060492	7732	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board of D R JOHN TA 1277278	7301	Non-Labor
R11 - Regl R11	ZZ	ZZ	Parking, H Ehrbar, Pa IE9181502	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, WA Ehrbar, Pa IE8046496	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Lodging, M Ehrbar, Pa IE8046496	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Mileage, H Ehrbar, Pa IE7853495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Car Rental, Ehrbar, Pa IE7689494	6963	Non-Labor
E01 - Exec E01	ZZ	ZZ	Car Rental, Norwood, IIE6601494	6787	Non-Labor
N09 - Offic N09	ZZ	ZZ	Meals, FTF Corder, Jar IE8148497	6737	Non-Labor
N09 - Offic N09	ZZ	ZZ	Meals, FTF Corder, Jar IE8148497	6737	Non-Labor
N09 - Offic N09	ZZ	ZZ	Airfare, Un Corder, Jar IE8148497	6737	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 4833406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 4934406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 4833406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 4833406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HA CORP CREI 4736406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 4736406-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 4214406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HA CORP CREI 4637406-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	CORRECTI CORP CREI 4214406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HA CORP CREI 4214406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HA CORP CREI 4001406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HA CORP CREI 4001406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	CHRIS RIL CORP CREI 4001406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HA CORP CREI 4001406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HA CORP CREI 4001406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3883373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HA CORP CREI 3883373-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HA CORP CREI 3883373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 3788373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 3788373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3788373-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HA CORP CREI 3788373-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HA CORP CREI 3788373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3508373-CC	6445	Non-Labor
N50 - Direc N50	ZZ	ZZ	DARRIN BE CORP CREI 3729508-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3729508-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 3597373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 3508373-CC	6445	Non-Labor
S09 - Apps S09	ZZ	ZZ	JAMES COI CORP CREI 3508373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HA CORP CREI 3597373-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HA CORP CREI 3597373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3597373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3508373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3729508-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3729508-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3642373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3508373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3729508-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3642373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 3729508-CC	6445	Non-Labor

E01 - Exec E01	ZZ	ZZ	LINDA WILCORP CREI 3685373-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	DAVID ROICORP CREI 3549373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WILCORP CREI 3508373-CC	6445	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	REBECCA / 1271953	63303	Non-Labor
C56 - Syst C56	ZZ	ZZ	Misc, Hydrc Waples, Sc IE6641503	6331	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Cox, Bryan IE8461503	6223	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Meyer, Dav IE8048505	6054	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, A Meyer, Dav IE7482494	6054	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, H Feltcs, Kar IE9218501	6042	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, H Feltcs, Kar IE9122501	6042	Non-Labor
B16 - Gov B16	ZZ	ZZ	Meals, Bkfc Colwell, Ne IE9107508	5637	Non-Labor
B16 - Gov B16	ZZ	ZZ	Airfare, So Colwell, Ne IE9107508	5637	Non-Labor
B16 - Gov B16	ZZ	ZZ	Parking, Pc Colwell, Ne IE9107506	5637	Non-Labor
B16 - Gov B16	ZZ	ZZ	Parking, Pc Colwell, Ne IE9107506	5637	Non-Labor
B16 - Gov B16	ZZ	ZZ	Meals, Lun Colwell, Ne IE9107506	5637	Non-Labor
B16 - Gov B16	ZZ	ZZ	Cab Fare, Sprague, K IE6710494	5648	Non-Labor
B16 - Gov B16	ZZ	ZZ	Cab Fare, Sprague, K IE6710494	5648	Non-Labor
R11 - Regl R11	ZZ	ZZ	25 PRIORI FEDEX 6-448-24542	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	14 priority FEDEX 6-371-80644	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	28 priority FEDEX 6-321-93403	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	Express m FEDEX 6-229-39667	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	32 Priority FEDEX 6-178-57378	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	37 Priority FEDEX 6-128-19388	5258	Non-Labor
G51 - Dir c G51	ZZ	ZZ	Mileage, M Faulkenber IE6402494	5197	Non-Labor
S54 - Corp S54	ZZ	ZZ	SALES TAX ENTERPRI: 638887417	5184	Non-Labor
B16 - Gov B16	ZZ	ZZ	SPRAGUE, ENTERPRI: 5390639841196477	5184	Non-Labor
B16 - Gov B16	ZZ	ZZ	COLLINS K ENTERPRI: 5409346831232417	5184	Non-Labor
B16 - Gov B16	ZZ	ZZ	SPRAGUE, ENTERPRI: 5412840591237905	5184	Non-Labor
R11 - Regl R11	ZZ	ZZ	EHRBAR, F ENTERPRI: 8TVJHF 1199152	5184	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board of D KRISTIANM 1277273	5148	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	4th Quarte KRISTIANM 1277651	5148	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Board Fees ERIK J ANI 1277961	5031	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board of D MARC F R/ 1277277	48100	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	4th Quarte MARC F R/ 1277652	48100	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	MARC F R/ 1271955	48100	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI MARC F R/ 1183354-II 1183354	48100	Non-Labor
S52 - Sr M S52	ZZ	ZZ	Lodging, R Scarlett, A IE9247503	38337	Non-Labor
S52 - Sr M S52	ZZ	ZZ	Airfare, Un Scarlett, A IE9246500	38337	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, S Thies, Marl IE9033504	38010	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, S Thies, Marl IE9033504	38010	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Thies, Marl IE8297499	38010	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Tra Thies, Marl IE6052492	38010	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Tr Thies, Marl IE6052492	38010	Non-Labor
P01 - Lega P01	ZZ	ZZ	KELLER AN 10081974	34549	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Vermillion, IE8985497	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Vermillion, IE7323494	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Al Vermillion, IE7323494	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, AEL Vermillion, IE6323492	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, Tr Vermillion, IE6323492	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Lun Vermillion, IE7323494	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Din Vermillion, IE7323494	23499	Non-Labor
Y54 - Strat Y54	ZZ	ZZ	HYDRO ON BROADRIC VR17S621/ 1225298	22789	Non-Labor

Y54 - Strat Y54	ZZ	ZZ	HYDRO ON BROADRIDE 1700S62141213420	22789	Non-Labor
S54 - Corp S54	ZZ	ZZ	Hydro One HANNA & / 19263	2015	Non-Labor
S54 - Corp S54	ZZ	ZZ	ACQUISITION HANNA & / 17116-7/3 1200113	2015	Non-Labor
T08 - Elect T08	ZZ	ZZ	Meals, Din Di Luciano, IE9015501	18324	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTIVE HEIDI B ST 1183355-II 1183355	16018	Non-Labor
N50 - Direc N50	ZZ	ZZ	Lodging, H Broemeling IE9301502	14876	Non-Labor
R11 - Regul R11	ZZ	ZZ	Parking, H Gervais Fall IE9183500	13386	Non-Labor
R11 - Regul R11	ZZ	ZZ	Meals, Ida Gervais Fall IE8832498	13386	Non-Labor
R11 - Regul R11	ZZ	ZZ	Office Supp Gervais Fall IE8832498	13386	Non-Labor
R11 - Regul R11	ZZ	ZZ	Car Rental Gervais Fall IE8832498	13386	Non-Labor
R11 - Regul R11	ZZ	ZZ	Car Rental Gervais Fall IE8060496	13386	Non-Labor
R11 - Regul R11	ZZ	ZZ	Meals, Mt I Gervais Fall IE8060496	13386	Non-Labor
R11 - Regul R11	ZZ	ZZ	Meals, Hyd Gervais Fall IE7535494	13386	Non-Labor
R11 - Regul R11	ZZ	ZZ	Meals, Hyd Gervais Fall IE7535494	13386	Non-Labor
R11 - Regul R11	ZZ	ZZ	Meals, Ruk Gervais Fall IE7326498	13386	Non-Labor
R11 - Regul R11	ZZ	ZZ	Meals, Ruk Gervais Fall IE7326498	13386	Non-Labor
A04 - Envir A04	ZZ	ZZ	Tips, Trav Howard, B IE9254500	9250	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON CROWLEY 858721	107960	Non-Labor
P01 - Lega P01	ZZ	ZZ	CROWLEY 856361	107960	Non-Labor
P01 - Lega P01	ZZ	ZZ	CROWLEY 854175	107960	Non-Labor
E01 - Exec E01	ZZ	ZZ	Portion of STEAM PL 1024-1286	107971	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board of D SCOTT H N 1277276	105298	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	4th Quarte SCOTT H N 1277644	105298	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTIVE SCOTT H N 1206461-II 1206461	105298	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTIVE SCOTT H N 1206461-II 1206461	105298	Non-Labor
P01 - Lega P01	ZZ	ZZ	PILLSBURY 8219192	10621	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Meals, Lun Ogle, Jame IE8098496	105556	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Mileage, D Ogle, Jame IE8098496	105556	Non-Labor
S54 - Corp S54	ZZ	ZZ	KEKST ANI 1184640689	106575	Non-Labor
E01 - Exec E01	ZZ	ZZ	ACCT MGMT KEKST ANI 118463798 1184457	106575	Non-Labor
P01 - Lega P01	ZZ	ZZ	PROFESSIONAL CLEARING 629125 1228582	107720	Non-Labor
A50 - Direc A50	ZZ	ZZ	Lodging, H Howell, Da IE9146500	9289	Non-Labor
A50 - Direc A50	ZZ	ZZ	Airfare, De Howell, Da IE8704507	9289	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, Jii Kensok, Ja IE9041502	9244	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, Jii Kensok, Ja IE8190496	9244	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, Jii Kensok, Ja IE6645498	9244	Non-Labor
G02 - Emp G02	ZZ	ZZ	Meals, Hyd Klutz, Anth IE8550499	98982	Non-Labor
G02 - Emp G02	ZZ	ZZ	Misc, Hudr Klutz, Anth IE8550499	98982	Non-Labor
G02 - Emp G02	ZZ	ZZ	Lodging, H Klutz, Anth IE8550499	98982	Non-Labor
Q19 - Qlty Q19	ZZ	ZZ	Pande, Par NUVODIA I INV00044951	95102	Non-Labor
R11 - Regul R11	ZZ	ZZ	AUGUST 2(RICOH US/ 800114390 1201894	94561	Non-Labor
R11 - Regul R11	ZZ	ZZ	MONTHLY RICOH US/ 800125152 1207989	94561	Non-Labor
M02 - Corp M02	ZZ	ZZ	Airfare, Hy Pearson, J IE8419496	101961	Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor



Z89 - Payr	Z89	ZZ	ZZ		Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z89 - Payr	Z89	ZZ	ZZ		Labor
B16 - Gov	B16	ZZ	ZZ	REFUND TORONTO STAR CAD BANK DIFF FOR DEPOS	Non-Labor
E01 - Exec	E01	ZZ	ZZ		Labor
J54 - Inter	J54	ZZ	ZZ		Labor
E01 - Exec	E01	ZZ	ZZ		Labor
S54 - Corp	S54	ZZ	ZZ		Labor
Z89 - Payr	Z89	ZZ	ZZ		Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z90 - Ince	Z90	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z90 - Ince	Z90	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
P01 - Lega	P01	ZZ	ZZ	June thru September 2018 legal fees- Gibson, Dunn & C	Non-Labor
R11 - Reg	R11	ZZ	ZZ	SJ109-RICOH inv #8002259594 809170/201809	Non-Labor
R11 - Reg	R11	ZZ	ZZ	SJ109-RICOH inv #8002259594 809249/201809	Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z89 - Payr	Z89	ZZ	ZZ		Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
X39 - Data	X39	ZZ	ZZ	Invoice: 42171898 - Volt - Phillips, Doug - [2019-01-28	Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z90 - Ince	Z90	ZZ	ZZ		Non-Labor
Z89 - Payr	Z89	ZZ	ZZ		Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z90 - Ince	Z90	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z90 - Ince	Z90	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z87 - Bene	Z87	ZZ	ZZ		Non-Labor
Z90 - Ince	Z90	ZZ	ZZ		Non-Labor

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
F53 - AM L F53	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
A04 - Envir A04	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
B16 - Govc B16	ZZ	ZZ	Labor
T51 - Oper T51	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
D54 - Corp D54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

SJ109-RICOH inv #8002389724 811330/201811

Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
D54 - Corp D54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
F55 - Finar F55	ZZ	ZZ	Labor
B16 - Gove B16	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
P01 - Lega P01	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
P09 - Proje P09	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

June through October 2018 Legal Services incurred  
 SJ109-RICOH inv #8002317294 810345/201810





Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
K02 - Com K02	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
S54 - Corp S54	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
K02 - Com K02	ZZ	ZZ		Labor
S54 - Corp S54	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Y55 - Reso Y55	ZZ	ZZ		Labor
P01 - Lega P01	ZZ	ZZ	Kirkland & Ellis and Gibson, Dunn & Crutcher services	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
P01 - Lega P01	ZZ	ZZ	Kirkland & Ellis and Gibson, Dunn & Crutcher services	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z89 - Payr Z89	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
F39 - Orac F39	ZZ	ZZ		Labor

R11 - Regl R11	ZZ	ZZ		Labor
Y55 - Reso Y55	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
S54 - Corp S54	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
A57 - Ed U A57	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
L39 - Nuck L39	ZZ	ZZ		Labor
S54 - Corp S54	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
F55 - Finar F55	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002007457 804110/201805	Non-Labor
Z88 - Tran Z88	ZZ	ZZ		Non-Labor
Z88 - Tran Z88	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
B16 - Gov€ B16	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
A02 - HRIS A02	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
U01 - Lega U01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S51 - Supp S51	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
U01 - Lega U01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
N09 - Offic N09	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
P01 - Lega P01	ZZ	ZZ	June'17-March'18 total Hydro One merger costs incurred Non-Labor
P01 - Lega P01	ZZ	ZZ	June'17-March'18 total Hydro One merger costs incurred Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
F55 - Finar F55	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
P99 - IT Di P99	ZZ	ZZ	Labor
W39 - IS DW39	ZZ	ZZ	Labor
N09 - Offic N09	ZZ	ZZ	Labor
P99 - IT Di P99	ZZ	ZZ	Labor
W09 - App W09	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
A04 - Envir A04	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor

E01 - Exec E01	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
D08 - Ener D08	ZZ	ZZ	Labor
M54 - Busi M54	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
A04 - Envir A04	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
F54 - Trea F54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
B16 - Gove B16	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
J50 - Comr J50	ZZ	ZZ	Labor
B16 - Gove B16	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

A04 - Envir A04	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ	201706 Hydro One Merger transaction costs	Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Y01 - Corp Y01	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
S54 - Corp S54	ZZ	ZZ		Labor
C02 - Inter C02	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
S54 - Corp S54	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
N09 - Offic N09	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regl R11	ZZ	ZZ		Labor
M54 - Busi M54	ZZ	ZZ		Labor
B16 - Gove B16	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
N09 - Offic N09	ZZ	ZZ		Labor
J50 - Comr J50	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor

E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Y01 - Corp Y01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
B16 - Gove B16	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ	May reclass	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Y01 - Corp Y01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
A50 - Direc A50	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ	June thru August Total Hydro One Merger Costs accrue	Non-Labor
R11 - Regl R11	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
A04 - Envir A04	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regl R11	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
J54 - Inter J54	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regl R11	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Y55 - Reso Y55	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor

E01 - Exec E01	ZZ	ZZ			Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
R11 - Regl R11	ZZ	ZZ			Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
S54 - Corp S54	ZZ	ZZ			Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
C02 - Inter C02	ZZ	ZZ			Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
K02 - Com K02	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
E01 - Exec E01	ZZ	ZZ			Labor
E01 - Exec E01	ZZ	ZZ	BofA Merrill Lynch transaction fee		Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
R11 - Regl R11	ZZ	ZZ			Labor
R11 - Regl R11	ZZ	ZZ			Labor
U01 - Lega U01	ZZ	ZZ			Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
S54 - Corp S54	ZZ	ZZ	Meals, Foo Fielder, Ca IE7562494	101245	Non-Labor
S54 - Corp S54	ZZ	ZZ	Meals, H1 Fielder, Ca IE7261496	101245	Non-Labor
J50 - Comr J50	ZZ	ZZ	Parking, A\ Lynch, Pati IE6194492	10837	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Schlect, Ec IE7772501	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, (Schlect, Ec IE6756493	104023	Non-Labor



E01 - Exec E01	ZZ	ZZ	Airfare, De Schlect, Ec IE6756493	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, M Schlect, Ec IE6231492	104023	Non-Labor
M54 - Busi M54	ZZ	ZZ	Lodging, H Gustafson, IE9341500	96344	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, H <sub>1</sub> Durkin, Ma IE9030500	11424	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Al <sub>2</sub> Durkin, Ma IE7425494	11424	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, Tr Durkin, Ma IE5967493	11424	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	JANET WIL 1271958	101590	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI JANET WIL 1160935-II 1160935	101590	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, M Christie, K <sub>1</sub> IE9130500	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Christie, K <sub>1</sub> IE8401496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Christie, K <sub>1</sub> IE8105496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, H <sub>1</sub> Christie, K <sub>1</sub> IE8105496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, O <sub>1</sub> Christie, K <sub>1</sub> IE7937496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, M Christie, K <sub>1</sub> IE7937496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Tra Christie, K <sub>1</sub> IE7681495	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Tips, Tips c Christie, K <sub>1</sub> IE7315498	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Me <sub>2</sub> Christie, K <sub>1</sub> IE6646500	10880	Non-Labor
E02 - Corp E02	ZZ	ZZ	Parking, H <sub>1</sub> Quincy, Di <sub>2</sub> IE8552500	9771	Non-Labor
E02 - Corp E02	ZZ	ZZ	Meals, HR Quincy, Di <sub>2</sub> IE8552500	9771	Non-Labor
E01 - Exec E01	ZZ	ZZ	Beverages GUCKENHE 202246	101737	Non-Labor
E01 - Exec E01	ZZ	ZZ	SALES TAX GUCKENHE 202245	101737	Non-Labor
M54 - Busi M54	ZZ	ZZ	SALES TAX GUCKENHE 202357	101737	Non-Labor
E01 - Exec E01	ZZ	ZZ	SALES TAX GUCKENHE 202244	101737	Non-Labor
P01 - Lega P01	ZZ	ZZ	KEMPPPEL F 2001069	101840	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON KEMPPPEL F 2000736 1220560	101840	Non-Labor
E01 - Exec E01	ZZ	ZZ	Compensa MERIDIAN 19948	93413	Non-Labor
E01 - Exec E01	ZZ	ZZ	Continued MERIDIAN 20198	93413	Non-Labor
S54 - Corp S54	ZZ	ZZ	HELVETIC F 6202	98241	Non-Labor
F02 - HR A F02	ZZ	ZZ	Mileage, Tr Everitt, Pa <sub>1</sub> IE8385508	106678	Non-Labor
F02 - HR A F02	ZZ	ZZ	Meals Everitt, Pa <sub>1</sub> IE8385508	106678	Non-Labor
C09 - Secu C09	ZZ	ZZ	Meals, Hyd Scribner, M IE8654498	104192	Non-Labor
C09 - Secu C09	ZZ	ZZ	Meals, Hyd Scribner, M IE8654498	104192	Non-Labor
C09 - Secu C09	ZZ	ZZ	Misc, Hyd <sub>1</sub> Scribner, M IE8654498	104192	Non-Labor
C09 - Secu C09	ZZ	ZZ	Misc, Hyd <sub>1</sub> Scribner, M IE8654498	104192	Non-Labor
C09 - Secu C09	ZZ	ZZ	Misc, Hyd <sub>1</sub> Scribner, M IE8654498	104192	Non-Labor
C09 - Secu C09	ZZ	ZZ	Meals, Hyd Scribner, M IE8654498	104192	Non-Labor
C09 - Secu C09	ZZ	ZZ	Misc, Hyd <sub>1</sub> Scribner, M IE8654498	104192	Non-Labor
C09 - Secu C09	ZZ	ZZ	Meals, Hyd Scribner, M IE8654498	104192	Non-Labor
E01 - Exec E01	ZZ	ZZ	Food for Ju ALASKA EL 1270554	102168	Non-Labor
R11 - Regl R11	ZZ	ZZ	BILL INSEF NATIONAL 63905 1213873	8988	Non-Labor
R11 - Regl R11	ZZ	ZZ	Airfare, Hy Smith, Jen IE8790499	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Lodging, H Smith, Jen IE9220500	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Parking, H Smith, Jen IE7889498	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Airfare, Al <sub>2</sub> Smith, Jen IE7778495	89073	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Q2 Board c DONALD C 1272438	85434	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Morris, Scc IE9193502	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Morris, Scc IE9193502	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Al <sub>2</sub> Morris, Scc IE9193502	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Morris, Scc IE9008502	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, H <sub>1</sub> Morris, Scc IE8770497	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Arr Morris, Scc IE9388500	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Arr Morris, Scc IE9388500	8405	Non-Labor

E01 - Exec E01	ZZ	ZZ	Airfare, Arr Morris, Scc IE9388500	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, I Morris, Scc IE9388500	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Morris, Scc IE9008502	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Morris, Scc IE8357497	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Morris, Scc IE8085498	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Alz Morris, Scc IE8085498	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Morris, Scc IE7003493	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, M Morris, Scc IE6464495	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	ADVISOR F MERRILL L BOAML122 1222413	78213	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Ai Thackston, IE9012500	7732	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Brei Thackston, IE7998497	7732	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board of D R JOHN TA 1277278	7301	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Q2 Board c R JOHN TA 1272443	7301	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI R JOHN TA 1160934-II 1160934	7301	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI R JOHN TA 1183356-II 1183356	7301	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON DAVIS WR 6498471 1211282	7137	Non-Labor
P01 - Lega P01	ZZ	ZZ	SHAREHOL DAVIS WR 6498639 1211284	7137	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON DAVIS WR 6518019 1229509	7137	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE9494501	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Parking, H Ehrbar, Pa IE9181502	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Lodging, H Ehrbar, Pa IE9181502	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE8990525	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, IPU Ehrbar, Pa IE8464505	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Car Rental Ehrbar, Pa IE8046496	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7853495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7853495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7853495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Lodging, H Ehrbar, Pa IE7493495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7493495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7493495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7493495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7493495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7493495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Car Rental Ehrbar, Pa IE6435493	6963	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, IF Norwood, I IE6601494	6787	Non-Labor
N09 - Offic N09	ZZ	ZZ	Lodging, N Corder, Jar IE8148497	6737	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 4426406-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 4214406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 4833406-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	LENA FUNS CORP CREI 4833406-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	LENA FUNS CORP CREI 4833406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	RICHARD S CORP CREI 4736406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 4736406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 4736406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 4736406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 4736406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HAI CORP CREI 4637406-CC	6445	Non-Labor
E02 - Corp E02	ZZ	ZZ	BRI SCHME CORP CREI 4214406-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 4214406-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 4214406-CC	6445	Non-Labor
G02 - Emp G02	ZZ	ZZ	LORETTA M CORP CREI 4214406-CC	6445	Non-Labor
G02 - Emp G02	ZZ	ZZ	LORETTA M CORP CREI 4214406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 4106406-CC	6445	Non-Labor

E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 4106406-CC	6445	Non-Labor
S01 - VP & S01	ZZ	ZZ	PATTY HAICORP CREI 4106406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAICORP CREI 4001406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3729508-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HAICORP CREI 3883373-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAICORP CREI 3883373-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAICORP CREI 3883373-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAICORP CREI 3883373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3788373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3642373-CC	6445	Non-Labor
S09 - Apps S09	ZZ	ZZ	JAMES COICORP CREI 3685373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HAICORP CREI 3597373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3508373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3642373-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COICORP CREI 3642373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3508373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	RICHARD SCORP CREI 3642373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DAVID ROICORP CREI 3549373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 3420373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3642373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HAICORP CREI 3597373-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COICORP CREI 3642373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 3420373-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COICORP CREI 3642373-CC	6445	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	FOOD REBECCA / 1190155-II 1190155	63303	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	AIR REBECCA / 1190155-II 1190155	63303	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Meals, Sod Storey, Rol IE7957498	62961	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Meyer, Dav IE7999497	6054	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, At Meyer, Dav IE7858494	6054	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Feltes, Kar IE9218501	6042	Non-Labor
B16 - Gove B16	ZZ	ZZ	Lodging, Lr Colwell, Ne IE9107506	5637	Non-Labor
B16 - Gove B16	ZZ	ZZ	Meals, Hyd Sprague, K IE6279493	5648	Non-Labor
R11 - Regl R11	ZZ	ZZ	Nine priorit FEDEX 6-357-16331	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	16 priority FEDEX 6-350-30497	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	Seventeen FEDEX 6-200-68115	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	17 priority FEDEX 6-157-19738	5258	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	KRISTIANM 1271960	5148	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI KRISTIANM 1206458-II 1206458	5148	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Q2 Board c ERIK J ANI 1272445	5031	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board Fees MARC F R/ 1277966	48100	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Board Fees MARC F R/ 1277966	48100	Non-Labor
P01 - Lega P01	ZZ	ZZ	RANDALL I 113310	43039	Non-Labor
P01 - Lega P01	ZZ	ZZ	RANDALL I 113976	43039	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON RANDALL I 113252	43039	Non-Labor
S52 - Sr M S52	ZZ	ZZ	Meals, Roc Scarlett, Ar IE9247503	38337	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Thies, Marl IE9033504	38010	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, H Thies, Marl IE8297499	38010	Non-Labor
P01 - Lega P01	ZZ	ZZ	FCC-HYDR KELLER AN 10092171	34549	Non-Labor
P01 - Lega P01	ZZ	ZZ	KELLER AN 10080161	34549	Non-Labor
S54 - Corp S54	ZZ	ZZ	CITY OF SI IN-031050	2347	Non-Labor
E01 - Exec E01	ZZ	ZZ	Car Rental Vermillion, IE6323492	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Tc Vermillion, IE6323492	23499	Non-Labor

E01 - Exec E01	ZZ	ZZ	Parking, P& Vermillion, IE7323494	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, A Vermillion, IE7323494	23499	Non-Labor
Y54 - Strat Y54	ZZ	ZZ	HYDRO ON BROADRIC PV17S621' 1225299	22789	Non-Labor
S54 - Corp S54	ZZ	ZZ	MEGER ME HANNA & / 17845 1200118	2015	Non-Labor
S54 - Corp S54	ZZ	ZZ	MEDIA AD HANNA & / 17117-7/3' 1200155	2015	Non-Labor
R11 - Regl R11	ZZ	ZZ	Transcript M & M COL 18259C1	18963	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	4th Quarte HEIDI B ST 1277648	16018	Non-Labor
S01 - VP & S01	ZZ	ZZ	Pro Hac Vir STATE BAF 1278423	15087	Non-Labor
R11 - Regl R11	ZZ	ZZ	Car Rental Gervais Fal IE9183500	13386	Non-Labor
R11 - Regl R11	ZZ	ZZ	Car Rental Gervais Fal IE8832498	13386	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, IPU Gervais Fal IE8409502	13386	Non-Labor
R11 - Regl R11	ZZ	ZZ	Lodging, V Gervais Fal IE8060496	13386	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Gervais Fal IE7535494	13386	Non-Labor
A04 - Envir A04	ZZ	ZZ	Tips, Trav Howard, Bi IE9254500	9250	Non-Labor
A04 - Envir A04	ZZ	ZZ	Mileage, Tr Howard, Bi IE6724495	9250	Non-Labor
P01 - Lega P01	ZZ	ZZ	SHAREHOL KIRKLAND 5265972 1236271	107191	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON KIRKLAND 5159159 1197700	107191	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON KIRKLAND 5244400 1225576	107191	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Meals, Sna Ogle, Jame IE8098496	105556	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Lodging, H Ogle, Jame IE8098496	105556	Non-Labor
U01 - Lega U01	ZZ	ZZ	Parking, P& Hesler, Gre IE9064500	103727	Non-Labor
S54 - Corp S54	ZZ	ZZ	Jan 2019 a KEKST ANI 1184642162	106575	Non-Labor
S54 - Corp S54	ZZ	ZZ	KEKST ANI 1184641756	106575	Non-Labor
E01 - Exec E01	ZZ	ZZ	JUNE 2017 KEKST ANI 1184638111189990	106575	Non-Labor
E01 - Exec E01	ZZ	ZZ	HYDRO ON D F KING & DR000232' 1230707	107750	Non-Labor
I02 - Craft I02	ZZ	ZZ	Meals, Bre Gall, Jererr IE8401497	96205	Non-Labor
A50 - Direc A50	ZZ	ZZ	Lodging, H Howell, Da IE9146500	9289	Non-Labor
F54 - Trea F54	ZZ	ZZ	Lodging, 2 Gorton, Pa IE8149497	9243	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, Jii Kensok, Ja IE8190496	9244	Non-Labor
P01 - Lega P01	ZZ	ZZ	Hydro One STIKEMAN 5704457	109168	Non-Labor
R11 - Regl R11	ZZ	ZZ	Lodging, V Andrews, E IE8035497	10376	Non-Labor
E01 - Exec E01	ZZ	ZZ	HYDRO ON DONNELLY 1201296-II 1201296	107279	Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
N09 - Offic N09	ZZ	ZZ			Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor

N50 - Direc N50	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z89 - Payro Z89	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
N09 - Offic N09	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E02 - Corp E02	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z88 - Tran Z88	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
F53 - AM L F53	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regu R11	ZZ	ZZ		Labor
R11 - Regu R11	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
B09 - Netw B09	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
X39 - Data X39	ZZ	ZZ	Invoice: MX06981615 - TEKsystems - Rose, Deborah - [	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Y01 - Corp Y01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Y01 - Corp Y01	ZZ	ZZ		Labor
B02 - BeneB02	ZZ	ZZ		Labor
Y01 - Corp Y01	ZZ	ZZ		Labor
T08 - Elect T08	ZZ	ZZ		Labor
N09 - Offic N09	ZZ	ZZ		Labor
P01 - Lega P01	ZZ	ZZ	June through November Accrual from Gbsn, Dunn, Crut	Non-Labor
Z88 - Tran Z88	ZZ	ZZ		Non-Labor
R11 - Regu R11	ZZ	ZZ	SJ109-RICOH inv #8002389724 811281/201811	Non-Labor
R11 - Regu R11	ZZ	ZZ	SJ109-RICOH inv #8002389724 811325/201811	Non-Labor
Z88 - Tran Z88	ZZ	ZZ		Non-Labor
Z88 - Tran Z88	ZZ	ZZ		Non-Labor
R11 - Regu R11	ZZ	ZZ	SJ109-RICOH inv #8002389724 811323/201811	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor



Y55 - Reso Y55	ZZ	ZZ		Labor
S54 - Corp S54	ZZ	ZZ		Labor
W09 - App W09	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
N09 - Offic N09	ZZ	ZZ		Labor
X39 - Data X39	ZZ	ZZ	Invoice: 41666694 - Volt - Phillips, Doug - [2018-08-27	Non-Labor
J54 - Inter J54	ZZ	ZZ	Rev. accrual from Aug-Sep	Non-Labor
Z88 - Tran Z88	ZZ	ZZ		Non-Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002317294 810009/201810	Non-Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002317294 810386/201810	Non-Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002317294 810346/201810	Non-Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002317294 810018/201810	Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z89 - Payr Z89	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
F54 - Trea F54	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
S54 - Corp S54	ZZ	ZZ		Labor
D54 - Corp D54	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Y55 - Reso Y55	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor

[illegible]

[illegible]

Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
R54 - Risk R54	ZZ	ZZ		Labor
F39 - Orac F39	ZZ	ZZ		Labor
X39 - Data X39	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
X19 - Data X19	ZZ	ZZ		Labor
S54 - Corp S54	ZZ	ZZ		Labor
Y55 - Reso Y55	ZZ	ZZ		Labor
W09 - App W09	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
S52 - Sr M S52	ZZ	ZZ		Labor
T54 - Rev T54	ZZ	ZZ		Labor
W09 - App W09	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002007457 804114/201805	Non-Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002007457 804115/201805	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regl R11	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
P51 - Distr P51	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Y01 - Corp Y01	ZZ	ZZ		Labor



[illegible]

Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
J50 - Comr J50	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
F54 - Trea F54	ZZ	ZZ	July reclass	Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
S54 - Corp S54	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regl R11	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
R11 - Regl R11	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
D54 - Corp D54	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
R11 - Regl R11	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
B16 - Gove B16	ZZ	ZZ		Labor
S54 - Corp S54	ZZ	ZZ		Labor
A04 - Envir A04	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Y01 - Corp Y01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Y55 - Reso Y55	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor

S54 - Corp S54	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Y01 - Corp Y01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z89 - Payr Z89	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
H51 - Supr H51	ZZ	ZZ		Labor
P01 - Lega P01	ZZ	ZZ	June thru December total Hydro One merger costs incu	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
B16 - Gove B16	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
B02 - Bene B02	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
C02 - Inter C02	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
C02 - Inter C02	ZZ	ZZ		Labor
P01 - Lega P01	ZZ	ZZ	June 2017 thru January 2018 total legal fees incurred	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Y01 - Corp Y01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regl R11	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Y55 - Reso Y55	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ	June reclass	Non-Labor
R11 - Regl R11	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regl R11	ZZ	ZZ		Labor
Z89 - Payr Z89	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor



Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
B16 - Gove B16	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
A04 - Envir A04	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Non-Labor
B16 - Gove B16	ZZ	ZZ	Labor
K02 - Com K02	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z88 - Tran Z88	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor

July reclass

A04 - Envir A04	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
U01 - Lega U01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z88 - Tran Z88	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z88 - Tran Z88	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
A50 - Direc A50	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
P01 - Lega P01	ZZ	ZZ	June thru September total Hydro One merger costs acci Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
D54 - Corp D54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
B02 - Bene B02	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

Z87 - Bene Z87	ZZ	ZZ			Non-Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z89 - Payr Z89	ZZ	ZZ			Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
A54 - Prod A54	ZZ	ZZ			Labor
E01 - Exec E01	ZZ	ZZ			Labor
Y54 - Strat Y54	ZZ	ZZ			Labor
E01 - Exec E01	ZZ	ZZ			Labor
E02 - Corp E02	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
X02 - HR/C X02	ZZ	ZZ			Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
R11 - Regl R11	ZZ	ZZ			Labor
S54 - Corp S54	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
S54 - Corp S54	ZZ	ZZ	Lodging, H Fielder, Ca IE9172503	101245	Non-Labor
S54 - Corp S54	ZZ	ZZ	Parking, Ai Fielder, Ca IE9172503	101245	Non-Labor
S54 - Corp S54	ZZ	ZZ	Meals, Foo Fielder, Ca IE7562494	101245	Non-Labor
S54 - Corp S54	ZZ	ZZ	Merger ass LONGVIEW 10835 AVI	108660	Non-Labor
S54 - Corp S54	ZZ	ZZ	H1 Commu LONGVIEW 10608	108660	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, H1/ Schlect, Ec IE9036500	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, M Schlect, Ec IE9036500	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Un Schlect, Ec IE5923494	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Me Schlect, Ec IE6934493	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, (Schlect, Ec IE6756493	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, De Durkin, Ma IE5967493	11424	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	4th Quarte JANET WIL 1277649	101590	Non-Labor
E01 - Exec E01	ZZ	ZZ	Breakfast f GUCKENHE 202622	101737	Non-Labor
E01 - Exec E01	ZZ	ZZ	SALES TAX GUCKENHE 202374	101737	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON KEMPPPEL F 2001220	101840	Non-Labor
P01 - Lega P01	ZZ	ZZ	KEMPPPEL F 2001066	101840	Non-Labor
P01 - Lega P01	ZZ	ZZ	KEMPPPEL F 2001065	101840	Non-Labor
E01 - Exec E01	ZZ	ZZ	Portion of MERIDIAN 20684	93413	Non-Labor
F02 - HR A F02	ZZ	ZZ	Cab Fare Everitt, Pal IE8385508	106678	Non-Labor
C09 - Secu C09	ZZ	ZZ	Car Rental Scribner, M IE8654498	104192	Non-Labor
S54 - Corp S54	ZZ	ZZ	Cab Fare, I Smith, Brai IE7270495	90504	Non-Labor
R11 - Regl R11	ZZ	ZZ	US-Tax - C NATIONAL 63905	1213873 8988	Non-Labor
R11 - Regl R11	ZZ	ZZ	Parking, H Smith, Jen IE9220500	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Lodging, H Smith, Jen IE7889498	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Smith, Jen IE7778495	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Parking, H Smith, Jen IE7778495	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, WA Smith, Jen IE7548496	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, WA Smith, Jen IE7422498	89073	Non-Labor

E01 - Exec E01	ZZ	ZZ	Board of D DONALD C 1277274	85434	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board of D DONALD C 1277274	85434	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI DONALD C 1183350-II 1183350	85434	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, M Morris, Scc IE7198495	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, A\ Morris, Scc IE6464495	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Al\ Morris, Scc IE7242493	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, C\ Morris, Scc IE6464495	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, S\ Morris, Scc IE6464495	8405	Non-Labor
D56 - Dire\ D56	ZZ	ZZ	Cab Fare, I Magruder, IE9060501	8149	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Rosentrater IE9034503	8065	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Avis Rosentrater IE7511495	8065	Non-Labor
R11 - Reg\ R11	ZZ	ZZ	Office Sup\ Hanson, P\ IE7768494	8067	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Tra\ Thackston, IE9012500	7732	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Lun Thackston, IE7998497	7732	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, P\ Thackston, IE6060492	7732	Non-Labor
Y54 - Strat Y54	ZZ	ZZ	HYDRO ON MEDIANT (BPX171002 1213955	73867	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Board Fees R JOHN TA 1277963	7301	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI R JOHN TA 1183356-II 1183356	7301	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON DAVIS WR 6594401	7137	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON DAVIS WR 6586037	7137	Non-Labor
P01 - Lega P01	ZZ	ZZ	DAVIS WR 6546152	7137	Non-Labor
P01 - Lega P01	ZZ	ZZ	PROJECT C DAVIS WR 6485654 1195585	7137	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON DAVIS WR 6492814 1207329	7137	Non-Labor
R11 - Reg\ R11	ZZ	ZZ	Lodging, H Ehrbar, Pa\ IE9181502	6963	Non-Labor
R11 - Reg\ R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa\ IE9181502	6963	Non-Labor
R11 - Reg\ R11	ZZ	ZZ	Car Rental, Ehrbar, Pa\ IE8990525	6963	Non-Labor
R11 - Reg\ R11	ZZ	ZZ	Lodging, H Ehrbar, Pa\ IE8990525	6963	Non-Labor
R11 - Reg\ R11	ZZ	ZZ	Meals, IPU Ehrbar, Pa\ IE8464505	6963	Non-Labor
R11 - Reg\ R11	ZZ	ZZ	Car Rental, Ehrbar, Pa\ IE8046496	6963	Non-Labor
R11 - Reg\ R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa\ IE7493495	6963	Non-Labor
R11 - Reg\ R11	ZZ	ZZ	Lodging, H Ehrbar, Pa\ IE7493495	6963	Non-Labor
R11 - Reg\ R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa\ IE7322494	6963	Non-Labor
R11 - Reg\ R11	ZZ	ZZ	Parking, H\ Ehrbar, Pa\ IE7322494	6963	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, A\ Norwood, I IE6601494	6787	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, M Norwood, I IE6601494	6787	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, A\ Norwood, I IE6601494	6787	Non-Labor
N09 - Offic N09	ZZ	ZZ	Airfare, Un Corder, Jar IE6544496	6737	Non-Labor
N09 - Offic N09	ZZ	ZZ	CORRECTI CORP CRE\ 4214406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CRE\ 4934406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CRE\ 4934406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DAVID ROICORP CRE\ 4736406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CRE\ 4637406-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	LENA FUN\ CORP CRE\ 4321507-CC	6445	Non-Labor
E02 - Corp E02	ZZ	ZZ	BRI SCHME\ CORP CRE\ 4214406-CC	6445	Non-Labor
D08 - Ener D08	ZZ	ZZ	MICHELLE CORP CRE\ 4214406-CC	6445	Non-Labor
R11 - Reg\ R11	ZZ	ZZ	PATTY HA\ CORP CRE\ 4106406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HA\ CORP CRE\ 4106406-CC	6445	Non-Labor
S01 - VP & S01	ZZ	ZZ	PATTY HA\ CORP CRE\ 4001406-CC	6445	Non-Labor
R11 - Reg\ R11	ZZ	ZZ	PATTY HA\ CORP CRE\ 4001406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	CHRIS RIL\ CORP CRE\ 4001406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HA\ CORP CRE\ 3883373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CRE\ 3883373-CC	6445	Non-Labor

R11 - Regul R11	ZZ	ZZ	PATTY HAI CORP CREI 3883373-CC	6445	Non-Labor
R11 - Regul R11	ZZ	ZZ	PATTY HAI CORP CREI 3788373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3788373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3508373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3729508-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3642373-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 3642373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3642373-CC	6445	Non-Labor
R11 - Regul R11	ZZ	ZZ	PATTY HAI CORP CREI 3508373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 3685373-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 3642373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3685373-CC	6445	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	SUE FLEMI CORP CREI 3508373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	Q1 2019 B REBECCA / 1277959	63303	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	4th Quarte REBECCA / 1277645	63303	Non-Labor
W09 - App W09	ZZ	ZZ	Lodging, H Smith, Gra IE7900500	6336	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Pz Meyer, Dav IE8930497	6054	Non-Labor
E01 - Exec E01	ZZ	ZZ	Misc, H1 Jt Feltes, Kar IE9218501	6042	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Feltes, Kar IE9218501	6042	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Feltes, Kar IE9218501	6042	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Hy Feltes, Kar IE9122501	6042	Non-Labor
B16 - Gove B16	ZZ	ZZ	Parking, Pz Colwell, Ne IE9103500	5637	Non-Labor
B16 - Gove B16	ZZ	ZZ	Mileage, Tr Colwell, Ne IE9107506	5637	Non-Labor
B16 - Gove B16	ZZ	ZZ	Parking, Pz Colwell, Ne IE9107506	5637	Non-Labor
B16 - Gove B16	ZZ	ZZ	Meals, Lun Colwell, Ne IE9107506	5637	Non-Labor
B16 - Gove B16	ZZ	ZZ	Airfare, So Colwell, Ne IE9107506	5637	Non-Labor
B16 - Gove B16	ZZ	ZZ	Mileage, D Sprague, K IE8192497	5648	Non-Labor
B16 - Gove B16	ZZ	ZZ	Cab Fare, Sprague, K IE6710494	5648	Non-Labor
R11 - Regul R11	ZZ	ZZ	55 Priority FEDEX 6-257-09715	5258	Non-Labor
R11 - Regul R11	ZZ	ZZ	CORP EXP FEDEX 5-997-9071223726	5258	Non-Labor
R11 - Regul R11	ZZ	ZZ	SALES TAX ENTERPRI: 24CBQN	5184	Non-Labor
R11 - Regul R11	ZZ	ZZ	Hydro One ENTERPRI: 446614130	5184	Non-Labor
R11 - Regul R11	ZZ	ZZ	SALES TAX ENTERPRI: 340785582	5184	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Q1 2019 B KRISTIAN 1277965	5148	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI ERIK J ANI 1160926-II 1160926	5031	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON RANDALL I 112188 1237807	43039	Non-Labor
S52 - Sr M S52	ZZ	ZZ	Misc, Roan Scarlett, Ai IE9243500	38337	Non-Labor
S52 - Sr M S52	ZZ	ZZ	Airfare, De Scarlett, Ai IE8993500	38337	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Thies, Marl IE9033504	38010	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Tr Thies, Marl IE6052492	38010	Non-Labor
P01 - Lega P01	ZZ	ZZ	FCC-HYDR KELLER AN 10087986	34549	Non-Labor
P01 - Lega P01	ZZ	ZZ	KELLER AN 10084263	34549	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, IF Vermillion, IE8450506	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Vermillion, IE8071496	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, Tr Vermillion, IE8071496	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Org Vermillion, IE8071496	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Al Vermillion, IE7091494	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Di Vermillion, IE6323492	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, S Vermillion, IE7323494	23499	Non-Labor
Y54 - Strat Y54	ZZ	ZZ	HYDRO ON BROADRIC 844685 1209499	22789	Non-Labor
S54 - Corp S54	ZZ	ZZ	BILL INSEF HANNA & / 17846 1203970	2015	Non-Labor
T08 - Elect T08	ZZ	ZZ	Parking, Pz DiLuciano, IE9015501	18324	Non-Labor

T08 - Elect T08	ZZ	ZZ	Airfare, Fliç DiLuciano, IE8821498	18324	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI HEIDI B S11206463-II1206463	16018	Non-Labor
R11 - Regl R11	ZZ	ZZ	Tips, For a Gervais Fai IE9183500	13386	Non-Labor
R11 - Regl R11	ZZ	ZZ	Lodging, R Gervais Fai IE7326498	13386	Non-Labor
A04 - Envir A04	ZZ	ZZ	Lodging, M Howard, B1 IE9254500	9250	Non-Labor
A04 - Envir A04	ZZ	ZZ	Meals, Mec Howard, B1 IE9254500	9250	Non-Labor
P01 - Lega P01	ZZ	ZZ	KIRKLAND 1020000391	107191	Non-Labor
P01 - Lega P01	ZZ	ZZ	SHAREHOL KIRKLAND 5242149 1231691	107191	Non-Labor
R54 - Risk R54	ZZ	ZZ	Airfare, De Brandkamç IE7898497	95742	Non-Labor
D02 - VP C D02	ZZ	ZZ	SERVICES DANIEL J E 1002312931211548	107436	Non-Labor
E01 - Exec E01	ZZ	ZZ	HYDROON MERRILL C 2161095 1191138	107099	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board of D SCOTT H M 1277276	105298	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI SCOTT H M 1160931-II1160931	105298	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI SCOTT H M 1160931-II1160931	105298	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON PILLSBURY 8248560	10621	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON PILLSBURY 8154530 1211292	10621	Non-Labor
U01 - Lega U01	ZZ	ZZ	Lodging, M Hesler, Grç IE9064500	103727	Non-Labor
U01 - Lega U01	ZZ	ZZ	Airfare, De Hesler, Grç IE8940498	103727	Non-Labor
S54 - Corp S54	ZZ	ZZ	Mar 2019 f KEKST ANI FTR19-015	106575	Non-Labor
S54 - Corp S54	ZZ	ZZ	KEKST ANI 1184641152	106575	Non-Labor
S54 - Corp S54	ZZ	ZZ	US-Tax - C KEKST ANI 1184640167	106575	Non-Labor
S54 - Corp S54	ZZ	ZZ	KEKST ANI 1184640167	106575	Non-Labor
S54 - Corp S54	ZZ	ZZ	KEKST ANI 1184640095	106575	Non-Labor
S54 - Corp S54	ZZ	ZZ	KEKST ANI 1184639872	106575	Non-Labor
P01 - Lega P01	ZZ	ZZ	CLEARY GC 638482	107720	Non-Labor
I02 - Craft I02	ZZ	ZZ	Lodging, Lç Gall, Jererr IE8401497	96205	Non-Labor
A50 - Direc A50	ZZ	ZZ	Mileage, Jç Howell, Da IE6408499	9289	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Jir Kensok, Ja IE8190496	9244	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, Jii Kensok, Ja IE9041502	9244	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, Jii Kensok, Ja IE6645498	9244	Non-Labor
M02 - Corç M02	ZZ	ZZ	Meals, Hyd Pearson, Jç IE8419496	101961	Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
E01 - Exec E01	ZZ	ZZ			Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
T08 - Elect T08	ZZ	ZZ	Labor
U01 - Lega U01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z88 - Tran Z88	ZZ	ZZ	Non-Labor
Z88 - Tran Z88	ZZ	ZZ	Non-Labor
Z88 - Tran Z88	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
N09 - Offic N09	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
G02 - Emp G02	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor





Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
P01 - Lega P01	ZZ	ZZ	06.2018-02.2019 Accrual from Gbsn, Dunn Crutcher	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Non-Labor
P53 - AM N P53	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
D54 - Corp D54	ZZ	ZZ		Non-Labor
R11 - Regl R11	ZZ	ZZ		Labor
P09 - Proje P09	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
B16 - Gove B16	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Y55 - Reso Y55	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
F55 - Finar F55	ZZ	ZZ		Labor
Z88 - Tran Z88	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
J54 - Inter J54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
H14 - Com H14	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
P09 - Proje P09	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
S51 - Supp S51	ZZ	ZZ	Non-Labor
F39 - Orac F39	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Y55 - Reso Y55	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
J54 - Inter J54	ZZ	ZZ	Labor
A04 - Envir A04	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor



Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
K02 - Com K02	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
W39 - IS C W39	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
D54 - Corp D54	ZZ	ZZ	Labor
Y55 - Reso Y55	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
P09 - Proje P09	ZZ	ZZ	Labor
A04 - Envir A04	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	REIMBURSE FOR HOTEL ON I EXPENSE AND COMPANY Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor





Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
B16 - Gove B16	ZZ	ZZ	Labor
Y54 - Strat Y54	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
P51 - Distr P51	ZZ	ZZ	Labor
H14 - Com H14	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
T08 - Elect T08	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor



E55 - Powe E55	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
M54 - Busi M54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
T52 - WA-IT52	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
U01 - Lega U01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
A04 - Envir A04	ZZ	ZZ	Labor
K02 - Com K02	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
K02 - Com K02	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor

July reclass

R11 - Regul R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
A50 - Direc A50	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
F50 - Cont: F50	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
B16 - Gove B16	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
C02 - Inter C02	ZZ	ZZ	Labor
F54 - Trea: F54	ZZ	ZZ	Labor
F54 - Trea: F54	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
R11 - Regul R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Y55 - Reso Y55	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
U01 - Lega U01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
U01 - Lega U01	ZZ	ZZ	Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
T52 - WA-IT52	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
A07 - Gen A07	ZZ	ZZ	Labor

June reclass

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
U01 - Lega U01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
J50 - Comr J50	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Y55 - Reso Y55	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
J50 - Comr J50	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
B16 - Gove B16	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
B16 - Gove B16	ZZ	ZZ	Labor
C02 - Inter C02	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor

R11 - Regl R11	ZZ	ZZ			Labor
P01 - Lega P01	ZZ	ZZ	June thru September total Hydro One merger costs acc		Non-Labor
E02 - Corp E02	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
S54 - Corp S54	ZZ	ZZ			Labor
E55 - Powe E55	ZZ	ZZ			Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z88 - Tran Z88	ZZ	ZZ			Non-Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Y01 - Corp Y01	ZZ	ZZ			Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
X02 - HR/C X02	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Y01 - Corp Y01	ZZ	ZZ			Labor
F39 - Orac F39	ZZ	ZZ	Singer, Scc EBS INC 37	104009	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, I Schlect, Ec IE8205500	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Misc, Meet Schlect, Ec IE6934493	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Misc, Goog Schlect, Ec IE6756493	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, I Schlect, Ec IE6756493	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Durkin, Ma IE9030500	11424	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Durkin, Ma IE9030500	11424	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board of D JANET WIL 1277280	101590	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Q2 Board c JANET WIL 1272444	101590	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI JANET WIL 1206464-II 1206464	101590	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI JANET WIL 1183357-II 1183357	101590	Non-Labor
B16 - Gove B16	ZZ	ZZ	Mileage, R Rothlin, Jo IE7027500	97301	Non-Labor
B16 - Gove B16	ZZ	ZZ	Parking, P Rothlin, Jo IE7027500	97301	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, H1 Christie, Kc IE8105496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, I Christie, Kc IE8105496	10880	Non-Labor

E01 - Exec E01	ZZ	ZZ	Meals, H1 Christie, K€ IE8105496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Misc, Rates Christie, K€ IE7937496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Tips, Oreg Christie, K€ IE7937496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Ore Christie, K€ IE7937496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Tips, Tips c Christie, K€ IE7681495	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Tra Christie, K€ IE7681495	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Tra Christie, K€ IE7681495	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Bev Christie, K€ IE7315498	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, l Christie, K€ IE7315498	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Me€ Christie, K€ IE7315498	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Me€ Christie, K€ IE7315498	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Bev Christie, K€ IE7315498	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, l Christie, K€ IE7315498	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, C Christie, K€ IE6646500	10880	Non-Labor
E02 - Corp E02	ZZ	ZZ	Lodging, H Quincy, Di€ IE8552500	9771	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lunch Hyd GUCKENHE 202245	101737	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON KEMPPPEL F 2001250	101840	Non-Labor
P01 - Lega P01	ZZ	ZZ	KEMPPPEL F 2001068B	101840	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON KEMPPPEL F 2000822	101840	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON KEMPPPEL F 2000749 1229512	101840	Non-Labor
C09 - Secu C09	ZZ	ZZ	Misc, Hydri Scribner, M IE8654498	104192	Non-Labor
C09 - Secu C09	ZZ	ZZ	Parking, H Scribner, M IE8654498	104192	Non-Labor
C09 - Secu C09	ZZ	ZZ	Meals, Hyd Scribner, M IE8654498	104192	Non-Labor
S54 - Corp S54	ZZ	ZZ	Parking, Ai Smith, Brai IE7270495	90504	Non-Labor
S54 - Corp S54	ZZ	ZZ	Cab Fare, l Smith, Brai IE7270495	90504	Non-Labor
R11 - Regl R11	ZZ	ZZ	US-Tax - UNATIONAL 63905 1213873	8988	Non-Labor
H51 - Supr H51	ZZ	ZZ	Lodging, S Krogh, Coc IE9242500	89337	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Smith, Jen IE8790499	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Airfare, Hy Smith, Jen IE8790499	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Mileage, H Smith, Jen IE8201497	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Lodging, H Smith, Jen IE8201497	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Lodging, H Smith, Jen IE7778495	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Airfare, Al€ Smith, Jen IE7778495	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, OR Smith, Jen IE7548496	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Parking, W Smith, Jen IE7548496	89073	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI DONALD C 1206459-II 1206459	85434	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI DONALD C 1183350-II 1183350	85434	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Morris, Scc IE9193502	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Morris, Scc IE9193502	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Morris, Scc IE8770497	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Morris, Scc IE8770497	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Misc, Hydri Morris, Scc IE8770497	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Morris, Scc IE9193502	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Morris, Scc IE8085498	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Morris, Scc IE8085498	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, H Morris, Scc IE8085498	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Morris, Scc IE8085498	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Morris, Scc IE7912496	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, H Morris, Scc IE7572495	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Al€ Morris, Scc IE7198495	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, Er Morris, Scc IE6464495	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, C Morris, Scc IE6464495	8405	Non-Labor

E01 - Exec E01	ZZ	ZZ	Meals, Bre: Thackston, IE8123496	7732	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, P: Thackston, IE7998497	7732	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Lun Thackston, IE6271492	7732	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Bre: Thackston, IE6060492	7732	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, P: Thackston, IE6060492	7732	Non-Labor
Y54 - Strat Y54	ZZ	ZZ	HYDRO ON MEDIATE (BPV17110) 1226979	73867	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Board Fees R JOHN TA 1277963	7301	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI R JOHN TA 1160934-II 1160934	7301	Non-Labor
P01 - Lega P01	ZZ	ZZ	DAVIS WR 6579325	7137	Non-Labor
P01 - Lega P01	ZZ	ZZ	DAVIS WR 6573819	7137	Non-Labor
P01 - Lega P01	ZZ	ZZ	DAVIS WR 6564836	7137	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON DAVIS WR 6508470 1220558	7137	Non-Labor
P01 - Lega P01	ZZ	ZZ	SHAREHOL DAVIS WR 6518021 1229510	7137	Non-Labor
R11 - Regl R11	ZZ	ZZ	Mileage, H Ehrbar, Pa IE9181502	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Tips, Hyd: Ehrbar, Pa IE9181502	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE9181502	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE9181502	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE9181502	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE8990525	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE8940500	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Car Rental, Ehrbar, Pa IE8940500	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, WA Ehrbar, Pa IE8046496	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7853495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7853495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Parking, H: Ehrbar, Pa IE7493495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7493495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Car Rental, Ehrbar, Pa IE7493495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Parking, H: Ehrbar, Pa IE7493495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7493495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Cab Fare, I Ehrbar, Pa IE7322494	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7322494	6963	Non-Labor
E01 - Exec E01	ZZ	ZZ	Car Rental, Norwood, I IE6601494	6787	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Lun Norwood, I IE6601494	6787	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Din: Norwood, I IE6601494	6787	Non-Labor
N09 - Offic N09	ZZ	ZZ	Airfare, De Corder, Jar IE8967497	6737	Non-Labor
N09 - Offic N09	ZZ	ZZ	Airfare, Un Corder, Jar IE6918493	6737	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 4736406-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 4426406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 4736406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 4736406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 4736406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 4637406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 4637406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 4637406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 4426406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 4321507-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 4214406-CC	6445	Non-Labor
D08 - Ener D08	ZZ	ZZ	MICHELLE CORP CREI 4214406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	CHRIS RIL CORP CREI 4106406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HAI CORP CREI 4001406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	CHRIS RIL CORP CREI 3883373-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 3883373-CC	6445	Non-Labor

R11 - Regul R11	ZZ	ZZ	PATTY HAI CORP CREI 3883373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 3883373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3788373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3729508-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 3420373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3508373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 3729508-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3642373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3642373-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 3597373-CC	6445	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	SUE FLEMI CORP CREI 3508373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 3508373-CC	6445	Non-Labor
R11 - Regul R11	ZZ	ZZ	DAVID ROI CORP CREI 3642373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3508373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3508373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3508373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3729508-CC	6445	Non-Labor
S09 - Apps S09	ZZ	ZZ	JAMES COI CORP CREI 3597373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3508373-CC	6445	Non-Labor
D08 - Ener D08	ZZ	ZZ	MICHELLE CORP CREI 3685373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3642373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3508373-CC	6445	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Q2 Board c REBECCA / 1272439	63303	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Lodging, H Storey, Rol IE7957498	62961	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Cox, Bryan IE8390497	6223	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Meyer, Dav IE8975498	6054	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Sna Meyer, Dav IE8930497	6054	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Meyer, Dav IE7922496	6054	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, H Meyer, Dav IE7922496	6054	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, A Meyer, Dav IE7482494	6054	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Hy Feltes, Kar IE9218501	6042	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Feltes, Kar IE9218501	6042	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Un Feltes, Kar IE9218501	6042	Non-Labor
B16 - Gove B16	ZZ	ZZ	Mileage, Tr Colwell, Ne IE9103500	5637	Non-Labor
B16 - Gove B16	ZZ	ZZ	Misc, Wash Sprague, K IE9263506	5648	Non-Labor
B16 - Gove B16	ZZ	ZZ	Meals, Hyd Sprague, K IE6279493	5648	Non-Labor
B16 - Gove B16	ZZ	ZZ	Cab Fare, Sprague, K IE6710494	5648	Non-Labor
R11 - Regul R11	ZZ	ZZ	Four priorit FEDEX 6-414-27184	5258	Non-Labor
R11 - Regul R11	ZZ	ZZ	21 priority FEDEX 6-363-69823	5258	Non-Labor
R11 - Regul R11	ZZ	ZZ	31 priority FEDEX 6-306-49719	5258	Non-Labor
R11 - Regul R11	ZZ	ZZ	17 priority FEDEX 6-293-69562	5258	Non-Labor
R11 - Regul R11	ZZ	ZZ	25 priority FEDEX 6-286-10569	5258	Non-Labor
R11 - Regul R11	ZZ	ZZ	36 priority FEDEX 6-135-08026	5258	Non-Labor
R11 - Regul R11	ZZ	ZZ	27 Overnig FEDEX 6-113-38514	5258	Non-Labor
G51 - Dir c G51	ZZ	ZZ	Mileage, M Faulkenber IE6402494	5197	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Q2 Board c KRISTIAN 1272437	5148	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI KRISTIAN 1183349-II 1183349	5148	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI KRISTIAN 1160927-II 1160927	5148	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board Fees ERIK J ANI 1277961	5031	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	4th Quarte ERIK J ANI 1277647	5031	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board of D ERIK J ANI 1277272	5031	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI ERIK J ANI 1183348-II 1183348	5031	Non-Labor



Y01 - Corp Y01	ZZ	ZZ	Board Fees MARC F R/ 1277966	48100	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Q2 Board c MARC F R/ 1272441	48100	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI MARC F R/ 1183354-II 1183354	48100	Non-Labor
S52 - Sr M S52	ZZ	ZZ	Mileage, Tr Scarlett, Ar IE9243500	38337	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Thies, Marl IE9033504	38010	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Tr Thies, Marl IE6052492	38010	Non-Labor
P01 - Lega P01	ZZ	ZZ	FCC-HYDR KELLER AN 10091221	34549	Non-Labor
N02 - HR S N02	ZZ	ZZ	Airfare, Tr Rosentrate IE8430497	23922	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Vermillion, IE8985497	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Di Vermillion, IE8071496	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, De Vermillion, IE6323492	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, P Vermillion, IE7091494	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, Tr Vermillion, IE7091494	23499	Non-Labor
R11 - Regul R11	ZZ	ZZ	Transcript c M & M CO 18258C1	18963	Non-Labor
E01 - Exec E01	ZZ	ZZ	Q1 2019 B HEIDI B S 1277962	16018	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Q2 Board c HEIDI B S 1272442	16018	Non-Labor
R11 - Regul R11	ZZ	ZZ	Lodging, H Gervais Fal IE9183500	13386	Non-Labor
R11 - Regul R11	ZZ	ZZ	Misc, Printi Gervais Fal IE9183500	13386	Non-Labor
R11 - Regul R11	ZZ	ZZ	Car Rental Gervais Fal IE8060496	13386	Non-Labor
R11 - Regul R11	ZZ	ZZ	Lodging, H Gervais Fal IE7535494	13386	Non-Labor
R11 - Regul R11	ZZ	ZZ	Lodging, H Gervais Fal IE7535494	13386	Non-Labor
R11 - Regul R11	ZZ	ZZ	Parking, H Gervais Fal IE7535494	13386	Non-Labor
A04 - Envir A04	ZZ	ZZ	Mileage, Tr Howard, Bi IE9254500	9250	Non-Labor
A04 - Envir A04	ZZ	ZZ	Misc, Phon Howard, Bi IE6724495	9250	Non-Labor
P01 - Lega P01	ZZ	ZZ	KIRKLAND 1020001705	107191	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON CROWLEY 871342	107960	Non-Labor
P01 - Lega P01	ZZ	ZZ	CROWLEY 868649	107960	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON CROWLEY 842743	107960	Non-Labor
P01 - Lega P01	ZZ	ZZ	LEROY LAV 29035	108943	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	MEALS SCOTT H N 1190158-II 1190158	105298	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON PILLSBURY 8231057	10621	Non-Labor
P01 - Lega P01	ZZ	ZZ	PILLSBURY 8213665	10621	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON PILLSBURY 8190131	10621	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON PILLSBURY 8160298 1218537	10621	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Misc, WiFi Ogle, Jame IE8098496	105556	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Misc, WiFi Ogle, Jame IE8098496	105556	Non-Labor
S54 - Corp S54	ZZ	ZZ	KEKST AN 1184640999	106575	Non-Labor
I02 - Craft I02	ZZ	ZZ	Misc, AT&T Gall, Jerem IE8401497	96205	Non-Labor
I02 - Craft I02	ZZ	ZZ	Meals, Lun Gall, Jerem IE8401497	96205	Non-Labor
A50 - Direc A50	ZZ	ZZ	Airfare, De Howell, Da IE8916498	9289	Non-Labor
A50 - Direc A50	ZZ	ZZ	Parking, P Howell, Da IE6408499	9289	Non-Labor
F54 - Treas F54	ZZ	ZZ	Meals, Din Gorton, Pa IE8149497	9243	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, Jil Kensok, Ja IE9041502	9244	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Jir Kensok, Ja IE6645498	9244	Non-Labor
G02 - Emp G02	ZZ	ZZ	Mileage, H Klutz, Anth IE8550499	98982	Non-Labor
M02 - Corp M02	ZZ	ZZ	Lodging, H Pearson, Jc IE8419496	101961	Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
N09 - Offic N09	ZZ	ZZ	Labor
M54 - Busi M54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
D56 - Direc D56	ZZ	ZZ	Labor
A50 - Direc A50	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
S52 - Sr Mgr S52	ZZ	ZZ	Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
F54 - Trea F54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Ince Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
J50 - Comr J50	ZZ	ZZ	Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

SJ109-RICOH inv #8002259594 809487/201809

SJ109-RICOH inv #8002389724 811324/201811

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
F53 - AM L F53	ZZ	ZZ	Labor
B16 - Gove B16	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002317294 810199/201810 Non-Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002317294 810194/201810 Non-Labor
Z88 - Tran Z88	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor

[illegible]

[illegible]

[illegible]



[illegible]

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
A04 - Envir A04	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
D54 - Corp D54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
P09 - Proje P09	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor

P09 - Proj	P09	ZZ	ZZ	Labor
R11 - Regl	R11	ZZ	ZZ	Labor
F55 - Finar	F55	ZZ	ZZ	Labor
T54 - Rev	T54	ZZ	ZZ	Labor
D54 - Corp	D54	ZZ	ZZ	Labor
A56 - Syst	A56	ZZ	ZZ	Labor
Y01 - Corp	Y01	ZZ	ZZ	Labor
R11 - Regl	R11	ZZ	ZZ	Labor
E55 - Pow	E55	ZZ	ZZ	Labor
R11 - Regl	R11	ZZ	ZZ	Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
Z90 - Ince	Z90	ZZ	ZZ	Non-Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
Z90 - Ince	Z90	ZZ	ZZ	Non-Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
E01 - Exec	E01	ZZ	ZZ	Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
R11 - Regl	R11	ZZ	ZZ	Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
Z90 - Ince	Z90	ZZ	ZZ	Non-Labor
R11 - Regl	R11	ZZ	ZZ	Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
Z90 - Ince	Z90	ZZ	ZZ	Non-Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
Z90 - Ince	Z90	ZZ	ZZ	Non-Labor
Z90 - Ince	Z90	ZZ	ZZ	Non-Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
R11 - Regl	R11	ZZ	ZZ	Labor
E01 - Exec	E01	ZZ	ZZ	Labor
S54 - Corp	S54	ZZ	ZZ	Labor
R11 - Regl	R11	ZZ	ZZ	Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
E01 - Exec	E01	ZZ	ZZ	Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
E01 - Exec	E01	ZZ	ZZ	Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
Z87 - Bene	Z87	ZZ	ZZ	Non-Labor
E01 - Exec	E01	ZZ	ZZ	Labor
Z90 - Ince	Z90	ZZ	ZZ	Non-Labor
E01 - Exec	E01	ZZ	ZZ	Labor
Y01 - Corp	Y01	ZZ	ZZ	Labor

Z90 - Incer Z90	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
F54 - Trea F54	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
C02 - Inter C02	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
D54 - Corp D54	ZZ	ZZ	Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
A04 - Envir A04	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
F55 - Finar F55	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

July reclass

Z90 - Incer Z90	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
K02 - Com K02	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
K02 - Com K02	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
C02 - Inter C02	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
X02 - HR/C X02	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
B16 - Gove B16	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
C02 - Inter C02	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
P03 - Ener P03	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
J50 - Comr J50	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
Z88 - Tran Z88	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
F54 - Trea F54	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
C02 - Inter C02	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
T08 - Elect T08	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
A04 - Envir A04	ZZ	ZZ	Labor
T52 - WA-IT52	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
B02 - Bene B02	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

July reclass

Z87 - Bene Z87	ZZ	ZZ			Non-Labor
C02 - Inter C02	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z89 - Payr Z89	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Y55 - Reso Y55	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
R11 - Regl R11	ZZ	ZZ			Labor
Y55 - Reso Y55	ZZ	ZZ			Labor
E01 - Exec E01	ZZ	ZZ			Labor
D08 - Ener D08	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
R11 - Regl R11	ZZ	ZZ			Labor
S54 - Corp S54	ZZ	ZZ	Meals, Foo Fielder, Ca IE7562494	101245	Non-Labor
S54 - Corp S54	ZZ	ZZ	Meals, Foo Fielder, Ca IE7562494	101245	Non-Labor
S54 - Corp S54	ZZ	ZZ	Meals, Emr Fielder, Ca IE7048493	101245	Non-Labor
S54 - Corp S54	ZZ	ZZ	Lodging, H Fielder, Ca IE7048493	101245	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Schlect, Ec IE9036500	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Hy Schlect, Ec IE8205500	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Schlect, Ec IE9304500	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Mee Schlect, Ec IE6231492	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Goc Schlect, Ec IE6756493	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Gr Schlect, Ec IE6756493	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Un Schlect, Ec IE5923494	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Goc Schlect, Ec IE6756493	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Durkin, Ma IE9030500	11424	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Durkin, Ma IE6749494	11424	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, Lr Christie, Ke IE9212501	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, I Christie, Ke IE8105496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Ore Christie, Ke IE7937496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Tips, Oreg Christie, Ke IE7937496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, O Christie, Ke IE7937496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Pe Christie, Ke IE7315498	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Misc, Tips r Christie, Ke IE7315498	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, Lr Christie, Ke IE7315498	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, Lr Christie, Ke IE7315498	10880	Non-Labor
E02 - Corp E02	ZZ	ZZ	Misc, HR B Quincy, Di IE8552500	9771	Non-Labor
E01 - Exec E01	ZZ	ZZ	SALES TAX GUCKENHE 202268	101737	Non-Labor
E01 - Exec E01	ZZ	ZZ	Assistance MERIDIAN 20431	93413	Non-Labor
D02 - VP C D02	ZZ	ZZ	Assistance MERIDIAN 20431	93413	Non-Labor
E01 - Exec E01	ZZ	ZZ	JUNE CON:MERIDIAN 17042 1191775	93413	Non-Labor
S54 - Corp S54	ZZ	ZZ	HELVETICr 6261	98241	Non-Labor
F02 - HR A F02	ZZ	ZZ	Lodging Everitt, Pal IE8385508	106678	Non-Labor
F02 - HR A F02	ZZ	ZZ	Meals Everitt, Pal IE8385508	106678	Non-Labor

F02 - HR A F02	ZZ	ZZ	Parking Everitt, Pa IE8385508	106678	Non-Labor
F02 - HR A F02	ZZ	ZZ	Airfare, Hy Everitt, Pa IE8048502	106678	Non-Labor
C09 - Secu C09	ZZ	ZZ	Misc, Hyd Scribner, M IE8654498	104192	Non-Labor
C09 - Secu C09	ZZ	ZZ	Misc, Hyd Scribner, M IE8654498	104192	Non-Labor
C09 - Secu C09	ZZ	ZZ	Lodging, H Scribner, M IE8654498	104192	Non-Labor
E01 - Exec E01	ZZ	ZZ	Accommod ALASKA EL 1270554	102168	Non-Labor
S54 - Corp S54	ZZ	ZZ	Parking, Di Smith, Bra IE8382496	90504	Non-Labor
S54 - Corp S54	ZZ	ZZ	Meals, Lun Smith, Bra IE7270495	90504	Non-Labor
H51 - Supr H51	ZZ	ZZ	Mileage, S Krogh, Coc IE9242500	89337	Non-Labor
R11 - Regl R11	ZZ	ZZ	Lodging, H Smith, Jen IE9220500	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, H1 : Smith, Jen IE7889498	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Airfare, Ala Smith, Jen IE7889498	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, H1 : Smith, Jen IE7889498	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Airfare, So Smith, Jen IE7889498	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, H1 : Smith, Jen IE7889498	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Smith, Jen IE7778495	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Lodging, O Smith, Jen IE7548496	89073	Non-Labor
R29 - Com R29	ZZ	ZZ	ACCT #584 A T & T TE 1201616-II 1201616	8772	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Board Fees DONALD C 1277960	85434	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Board Fees DONALD C 1277960	85434	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cost of Tic DONALD C 1272597	85434	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	LODGE DONALD C 1190157-II 1190157	85434	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI DONALD C 1160928-II 1160928	85434	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, I Morris, Scc IE9193502	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Morris, Scc IE9388500	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Morris, Scc IE9193502	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Misc, Car S Morris, Scc IE8085498	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Morris, Scc IE7572495	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Morris, Scc IE7572495	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, C Morris, Scc IE6464495	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, Er Morris, Scc IE6464495	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, M Morris, Scc IE7003493	8405	Non-Labor
D56 - Dire D56	ZZ	ZZ	Lodging, H Magruder, IE9060501	8149	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, I Rosentrate IE8351500	8065	Non-Labor
E01 - Exec E01	ZZ	ZZ	MERRILL L BOAML 12659	78213	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Thackston, IE9012500	7732	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Un Thackston, IE5887494	7732	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Din Thackston, IE6060492	7732	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI JOHN F KE 1160929-II 1160929	7298	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board Fees R JOHN TA 1277963	7301	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON DAVIS WR 6530356	7137	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, H1- Ehrbar, Pa IE8798499	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Tips, Hyd Ehrbar, Pa IE9181502	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE9181502	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE8990525	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Car Rental, Ehrbar, Pa IE8990525	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE8940500	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7925497	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7925497	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7853495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, H1 : Ehrbar, Pa IE7689494	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7493495	6963	Non-Labor



R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7493495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7322494	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Car Rental, Ehrbar, Pa IE6435493	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7322494	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7322494	6963	Non-Labor
E01 - Exec E01	ZZ	ZZ	Car Rental, Norwood, IIE6601494	6787	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, M Norwood, IIE6601494	6787	Non-Labor
N09 - Offic N09	ZZ	ZZ	Parking, Ai Corder, Jar IE8148497	6737	Non-Labor
N09 - Offic N09	ZZ	ZZ	Car Rental, Corder, Jar IE8148497	6737	Non-Labor
N09 - Offic N09	ZZ	ZZ	Meals, Dini Corder, Jar IE8148497	6737	Non-Labor
N09 - Offic N09	ZZ	ZZ	Misc, Gas - Corder, Jar IE8148497	6737	Non-Labor
N09 - Offic N09	ZZ	ZZ	Airfare, Un Corder, Jar IE8148497	6737	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 4426406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 5041406-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	LENA FUNS CORP CREI 4833406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	RICHARD S CORP CREI 4736406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DAVID ROI CORP CREI 4736406-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	LENA FUNS CORP CREI 4321507-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	LENA FUNS CORP CREI 4321507-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 4321507-CC	6445	Non-Labor
E02 - Corp E02	ZZ	ZZ	BRI SCHME CORP CREI 4214406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 4214406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 4106406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	CHRIS RIL CORP CREI 4001406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HA CORP CREI 4001406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HA CORP CREI 3883373-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HA CORP CREI 3883373-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HA CORP CREI 3883373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HA CORP CREI 3883373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3788373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3788373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3788373-CC	6445	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	SUE FLEMI CORP CREI 3508373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3508373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 3508373-CC	6445	Non-Labor
C29 - Secu C29	ZZ	ZZ	JAMES COI CORP CREI 3549373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 3508373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3685373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 3685373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3642373-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 3642373-CC	6445	Non-Labor
C29 - Secu C29	ZZ	ZZ	JAMES COI CORP CREI 3549373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 3685373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 3729508-CC	6445	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	LINDA WIL CORP CREI 3508373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3508373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3508373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 3685373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 3685373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board of D REBECCA / 1277275	63303	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Airfare, Hy Storey, Rol IE7809497	62961	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Meals, bre: Storey, Rol IE7957498	62961	Non-Labor

P99 - IT Di P99	ZZ	ZZ	Meals, Gra Storey, Rol IE7957498	62961	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Meals, bre Storey, Rol IE7957498	62961	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Cox, Bryan IE9021500	6223	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Cox, Bryan IE8390497	6223	Non-Labor
E01 - Exec E01	ZZ	ZZ	Misc, Hyd Cox, Bryan IE8390497	6223	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Meyer, Dav IE7922496	6054	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Meyer, Dav IE7870507	6054	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, P Meyer, Dav IE7330496	6054	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Feltes, Kar IE9218501	6042	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Feltes, Kar IE9122501	6042	Non-Labor
B16 - Gov B16	ZZ	ZZ	Misc, Fuel Colwell, Ne IE9103500	5637	Non-Labor
B16 - Gov B16	ZZ	ZZ	Meals, Bk Colwell, Ne IE9103500	5637	Non-Labor
B16 - Gov B16	ZZ	ZZ	Mileage, Tr Sprague, K IE9168501	5648	Non-Labor
R11 - Reg R11	ZZ	ZZ	Multiple ov FEDEX 6-120-14319	5258	Non-Labor
R11 - Reg R11	ZZ	ZZ	WEEKLY C FEDEX 5-938-589 1207821	5258	Non-Labor
G51 - Dir c G51	ZZ	ZZ	Parking, Di Faulkenber IE7481494	5197	Non-Labor
R11 - Reg R11	ZZ	ZZ	SALES TAX ENTERPRI 2KJ9LL	5184	Non-Labor
R11 - Reg R11	ZZ	ZZ	SALES TAX ENTERPRI 21RWZ6	5184	Non-Labor
R11 - Reg R11	ZZ	ZZ	Hydro One ENTERPRI 340785582	5184	Non-Labor
T08 - Elect T08	ZZ	ZZ	HOWELL, I ENTERPRI 8MGYK2 1195661	5184	Non-Labor
D08 - Ener D08	ZZ	ZZ	HYDRO ON ENTERPRI 8L8PGL 1194978	5184	Non-Labor
B16 - Gov B16	ZZ	ZZ	AVISTA AC WASHING 11-22-18 1237498	5185	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Q1 2019 B KRISTIAN 1277965	5148	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI KRISTIAN 1183349-II 1183349	5148	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI ERIK J AN 1206457-II 1206457	5031	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI ERIK J AN 1206457-II 1206457	5031	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI MARC F R 1160932-II 1160932	48100	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	MILEAGE MARC F R 1190154-II 1190154	48100	Non-Labor
S52 - Sr M S52	ZZ	ZZ	Airfare, Un Scarlett, A IE9247503	38337	Non-Labor
S52 - Sr M S52	ZZ	ZZ	Meals, Lun Scarlett, A IE9247503	38337	Non-Labor
S52 - Sr M S52	ZZ	ZZ	Mileage, M Scarlett, A IE9243500	38337	Non-Labor
S52 - Sr M S52	ZZ	ZZ	Mileage, M Scarlett, A IE9243500	38337	Non-Labor
S52 - Sr M S52	ZZ	ZZ	Mileage, Tr Scarlett, A IE9243500	38337	Non-Labor
S52 - Sr M S52	ZZ	ZZ	Lodging, H Scarlett, A IE9243500	38337	Non-Labor
S52 - Sr M S52	ZZ	ZZ	Cab Fare, I Scarlett, A IE9243500	38337	Non-Labor
S52 - Sr M S52	ZZ	ZZ	Lodging, H Scarlett, A IE8993500	38337	Non-Labor
E01 - Exec E01	ZZ	ZZ	LOGO JAC ADVENTUF 37017 1219494	2613	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Rec Vermillion, IE7616494	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Vermillion, IE7616494	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Car Rental Vermillion, IE7616494	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, V Vermillion, IE7323494	23499	Non-Labor
S54 - Corp S54	ZZ	ZZ	JULY MEDI DESAUTEL 8-17-013 1203503	2310	Non-Labor
S54 - Corp S54	ZZ	ZZ	HANNA & / 18358-10312018	2015	Non-Labor
R11 - Reg R11	ZZ	ZZ	Transcript M & M COL 18260C1	18963	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board of D HEIDI B S 1277279	16018	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI HEIDI B S 1183355-II 1183355	16018	Non-Labor
R11 - Reg R11	ZZ	ZZ	Meals, H1 Gervais Fal IE8409502	13386	Non-Labor
R11 - Reg R11	ZZ	ZZ	Lodging, V Gervais Fal IE8060496	13386	Non-Labor
R11 - Reg R11	ZZ	ZZ	Meals, Ida Gervais Fal IE7817500	13386	Non-Labor
R11 - Reg R11	ZZ	ZZ	Airfare, Al Gervais Fal IE7535494	13386	Non-Labor
R11 - Reg R11	ZZ	ZZ	Lodging, H Gervais Fal IE7535494	13386	Non-Labor
A04 - Envir A04	ZZ	ZZ	Mileage, Tr Howard, B IE9254500	9250	Non-Labor

P01 - Lega P01	ZZ	ZZ	HYDRO ON KIRKLAND 5177344	1204710	107191	Non-Labor
P01 - Lega P01	ZZ	ZZ	CROWLEY 847138		107960	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON CROWLEY 844499		107960	Non-Labor
R54 - Risk R54	ZZ	ZZ	Misc, Bagg Brandkamç IE8234496		95742	Non-Labor
R54 - Risk R54	ZZ	ZZ	Misc, Airlin Brandkamç IE8234496		95742	Non-Labor
E01 - Exec E01	ZZ	ZZ	HYDRO ON MERRILL C 2170787	1193676	107099	Non-Labor
E01 - Exec E01	ZZ	ZZ	Q1 2019 B SCOTT H N 1277967		105298	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Board of D SCOTT H N 1272440		105298	Non-Labor
P01 - Lega P01	ZZ	ZZ	PILLSBURY 8210010		10621	Non-Labor
P01 - Lega P01	ZZ	ZZ	PILLSBURY 8199378		10621	Non-Labor
P01 - Lega P01	ZZ	ZZ	MERGERS PILLSBURY 8149096	1204714	10621	Non-Labor
S54 - Corp S54	ZZ	ZZ	KEKST ANI 1184641579		106575	Non-Labor
S54 - Corp S54	ZZ	ZZ	US-Tax - U KEKST ANI 1184640167		106575	Non-Labor
S54 - Corp S54	ZZ	ZZ	US-Tax - C KEKST ANI 1184640095		106575	Non-Labor
S54 - Corp S54	ZZ	ZZ	US-Tax - U KEKST ANI 1184640095		106575	Non-Labor
E14 - Envir E14	ZZ	ZZ	FEB 2017 KEKST ANI 11846371C	1180441	106575	Non-Labor
A50 - Direc A50	ZZ	ZZ	Meals, H1 Howell, Da IE9146500		9289	Non-Labor
A50 - Direc A50	ZZ	ZZ	Meals, H1 Howell, Da IE9146500		9289	Non-Labor
A50 - Direc A50	ZZ	ZZ	Cab Fare, I Howell, Da IE9146500		9289	Non-Labor
A50 - Direc A50	ZZ	ZZ	Car Rental, Howell, Da IE6408499		9289	Non-Labor
A50 - Direc A50	ZZ	ZZ	Mileage, A Howell, Da IE6408499		9289	Non-Labor
A50 - Direc A50	ZZ	ZZ	Car Rental, Howell, Da IE6408499		9289	Non-Labor
F54 - Trea F54	ZZ	ZZ	Airfare, Ba Gorton, Pa IE8149497		9243	Non-Labor
M02 - Corp M02	ZZ	ZZ	Meals, Hyd Pearson, Jc IE8419496		101961	Non-Labor
M02 - Corp M02	ZZ	ZZ	Airfare, Hy Pearson, Jc IE8419496		101961	Non-Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z89 - Payr Z89	ZZ	ZZ				Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z90 - Incer Z90	ZZ	ZZ				Non-Labor
Z90 - Incer Z90	ZZ	ZZ				Non-Labor
Z90 - Incer Z90	ZZ	ZZ				Non-Labor
D56 - Direc D56	ZZ	ZZ				Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
M54 - Busi M54	ZZ	ZZ				Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z90 - Incer Z90	ZZ	ZZ				Non-Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor
Z87 - Bene Z87	ZZ	ZZ				Non-Labor

[illegible]

[illegible]

E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
X19 - Data X19	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
X19 - Data X19	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
B16 - Gove B16	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
P01 - Lega P01	ZZ	ZZ	June through November Accrual from Gbsn, Dunn, Crut Non-Labor
Z88 - Tran Z88	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Y55 - Reso Y55	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

D54 - Corp D54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
F55 - Finar F55	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
N09 - Offic N09	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
D54 - Corp D54	ZZ	ZZ	Labor
J54 - Inter J54	ZZ	ZZ	Labor
K02 - Com K02	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z88 - Tran Z88	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Non-Labor
Z88 - Tran Z88	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
F55 - Finar F55	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
D54 - Corp D54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

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Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
T08 - Elect T08	ZZ	ZZ	Labor
D54 - Corp D54	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
F55 - Finar F55	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
A04 - Envir A04	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
T54 - Rev T54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
K02 - Com K02	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
D54 - Corp D54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
F55 - Finar F55	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
X39 - Data X39	ZZ	ZZ	Discount taken --- Volt-Phillips, Doug: 7.23.18-7.27.18-Inv: Non-Labor
X39 - Data X39	ZZ	ZZ	Volt-Grinstead, Jade: 7.23.18-7.27.18-ID:JGG2588-Inv: Non-Labor
X39 - Data X39	ZZ	ZZ	Volt-Grinstead, Jade: 7.23.18-7.27.18-ID:JGG2588-Inv: Non-Labor
X39 - Data X39	ZZ	ZZ	Volt-Grinstead, Jade: 7.23.18-7.27.18-ID:JGG2588-Inv: Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor



Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
F54 - Trea: F54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
T54 - Rev : T54	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

[illegible]

[illegible]

E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
B16 - Gove B16	ZZ	ZZ	Labor
P09 - Proje P09	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor

R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
B16 - Gove B16	ZZ	ZZ	Labor
P99 - IT Di P99	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
N09 - Offic N09	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
A07 - Gen A07	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Y55 - Reso Y55	ZZ	ZZ	Labor
F55 - Finar F55	ZZ	ZZ	Labor
B16 - Gove B16	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
F54 - Trea: F54	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
F54 - Trea: F54	ZZ	ZZ	Labor

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Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
C02 - Inter C02	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
U01 - Lega U01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
X02 - HR/C X02	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
C02 - Inter C02	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
B16 - Gove B16	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor

E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z88 - Tran Z88	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z88 - Tran Z88	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
U01 - Lega U01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
F50 - Cont F50	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
D54 - Corp D54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
F54 - Trea F54	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
H14 - Com H14	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor

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Z87 - Bene Z87	ZZ	ZZ			Non-Labor
R11 - Regl R11	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z89 - Payr Z89	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z88 - Tran Z88	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
R11 - Regl R11	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z89 - Payr Z89	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
E01 - Exec E01	ZZ	ZZ			Labor
T52 - WA-IT52	ZZ	ZZ			Labor
R11 - Regl R11	ZZ	ZZ			Labor
Y01 - Corp Y01	ZZ	ZZ			Labor
E01 - Exec E01	ZZ	ZZ			Labor
E01 - Exec E01	ZZ	ZZ			Labor
S54 - Corp S54	ZZ	ZZ			Labor
F54 - Trea F54	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
S54 - Corp S54	ZZ	ZZ	Cab Fare, (Fielder, Ca IE9172503	101245	Non-Labor
S54 - Corp S54	ZZ	ZZ	Meals, Mea Fielder, Ca IE9172503	101245	Non-Labor
S54 - Corp S54	ZZ	ZZ	Meals, Mea Fielder, Ca IE9172503	101245	Non-Labor
S54 - Corp S54	ZZ	ZZ	LONGVIEW 10436	108660	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Pa Schlect, Ec IE6231492	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Misc, Meet Schlect, Ec IE6934493	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, M Schlect, Ec IE6934493	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Misc, Goog Schlect, Ec IE6756493	104023	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI JANET WIL 1160935-II 1160935	101590	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, I Christie, Ka IE8105496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, H1 Christie, Ka IE8105496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, Pt Christie, Ka IE7937496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Ai Christie, Ka IE7611494	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, T Christie, Ka IE7315498	10880	Non-Labor
E02 - Corp E02	ZZ	ZZ	Lodging, H Quincy, Di IE8552500	9771	Non-Labor
E01 - Exec E01	ZZ	ZZ	SALES TAX GUCKENHE 202246	101737	Non-Labor
E01 - Exec E01	ZZ	ZZ	SALES TAX GUCKENHE 202427	101737	Non-Labor

E01 - Exec E01	ZZ	ZZ	Follow up c GUCKENHE 202374	101737	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON KEMPPPEL F 2001077A	101840	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON KEMPPPEL F 2000637 1208716	101840	Non-Labor
D02 - VP C D02	ZZ	ZZ	Assistance MERIDIAN 20431	93413	Non-Labor
F02 - HR A F02	ZZ	ZZ	Cab Fare Everitt, Pa IE8385508	106678	Non-Labor
C09 - Secu C09	ZZ	ZZ	Misc, Hydro Scribner, M IE8654498	104192	Non-Labor
C09 - Secu C09	ZZ	ZZ	Misc, Hydro Scribner, M IE8654498	104192	Non-Labor
C09 - Secu C09	ZZ	ZZ	Misc, Hydro Scribner, M IE8654498	104192	Non-Labor
S54 - Corp S54	ZZ	ZZ	Meals, Dinı Smith, Braı IE7270495	90504	Non-Labor
R11 - Regı R11	ZZ	ZZ	Lodging, H Smith, Jen IE7889498	89073	Non-Labor
R11 - Regı R11	ZZ	ZZ	Parking, H Smith, Jen IE7889498	89073	Non-Labor
R11 - Regı R11	ZZ	ZZ	Meals, H1ı Smith, Jen IE7889498	89073	Non-Labor
R11 - Regı R11	ZZ	ZZ	Parking, Hı Smith, Jen IE7778495	89073	Non-Labor
R11 - Regı R11	ZZ	ZZ	Parking, Oı Smith, Jen IE7548496	89073	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board Fees DONALD C 1277960	85434	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	MISC DONALD C 1190157-II 1190157	85434	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI DONALD C 1206459-II 1206459	85434	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Soı Morris, Scc IE8770497	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Hı Morris, Scc IE9388500	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Arr Morris, Scc IE9388500	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Morris, Scc IE9388500	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Morris, Scc IE8085498	8405	Non-Labor
D56 - Direı D56	ZZ	ZZ	Cab Fare, İ Magruder, IE9060501	8149	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, O Rosentrate IE6422499	8065	Non-Labor
E01 - Exec E01	ZZ	ZZ	Misc, Hydro Rosentrate IE6422499	8065	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, Dı Rosentrate IE6422499	8065	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Pı Thackston, IE7998497	7732	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Thackston, IE7998497	7732	Non-Labor
E01 - Exec E01	ZZ	ZZ	Car Rental Thackston, IE7998497	7732	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI JOHN F KE 1160929-II 1160929	7298	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	4th Quarte R JOHN TA 1277650	7301	Non-Labor
P01 - Lega P01	ZZ	ZZ	DAVIS WR 6598901	7137	Non-Labor
P01 - Lega P01	ZZ	ZZ	DAVIS WR 6559722	7137	Non-Labor
P01 - Lega P01	ZZ	ZZ	SHAREHOL DAVIS WR 6530358	7137	Non-Labor
P01 - Lega P01	ZZ	ZZ	SHAREHOL DAVIS WR 6524560 1238693	7137	Non-Labor
R11 - Regı R11	ZZ	ZZ	Meals, H1- Ehrbar, Pa IE8798499	6963	Non-Labor
R11 - Regı R11	ZZ	ZZ	Tips, Hydro Ehrbar, Pa IE9181502	6963	Non-Labor
R11 - Regı R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE9181502	6963	Non-Labor
R11 - Regı R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE8990525	6963	Non-Labor
R11 - Regı R11	ZZ	ZZ	Lodging, H Ehrbar, Pa IE8940500	6963	Non-Labor
R11 - Regı R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE8940500	6963	Non-Labor
R11 - Regı R11	ZZ	ZZ	Parking, Hı Ehrbar, Pa IE8940500	6963	Non-Labor
R11 - Regı R11	ZZ	ZZ	Meals, WÄ Ehrbar, Pa IE8046496	6963	Non-Labor
R11 - Regı R11	ZZ	ZZ	Lodging, VÄ Ehrbar, Pa IE8046496	6963	Non-Labor
R11 - Regı R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7853495	6963	Non-Labor
R11 - Regı R11	ZZ	ZZ	Parking, Hı Ehrbar, Pa IE7853495	6963	Non-Labor
R11 - Regı R11	ZZ	ZZ	Lodging, H Ehrbar, Pa IE7493495	6963	Non-Labor
R11 - Regı R11	ZZ	ZZ	Tips, Hydro Ehrbar, Pa IE7322494	6963	Non-Labor
R11 - Regı R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE6581495	6963	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, W Norwood, İ IE6601494	6787	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, O Norwood, İ IE6601494	6787	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Dinı Norwood, İ IE6601494	6787	Non-Labor

N09 - Offic N09	ZZ	ZZ	Lodging, M Corder, Jar IE9237503	6737	Non-Labor
N09 - Offic N09	ZZ	ZZ	Meals, Lun Corder, Jar IE8148497	6737	Non-Labor
N09 - Offic N09	ZZ	ZZ	Airfare, Un Corder, Jar IE6918493	6737	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 4736406-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 4214406-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 4426406-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 4426406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 5041406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 4934406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 4934406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 4736406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 4736406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 4637406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 4637406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 4321507-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	LENA FUNS CORP CREI 4321507-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 4321507-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 4214406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 4106406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 4001406-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	LENA FUNS CORP CREI 3883373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HAI CORP CREI 3788373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3788373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3788373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3788373-CC	6445	Non-Labor
S09 - Apps S09	ZZ	ZZ	JAMES COI CORP CREI 3597373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	MICHELLE CORP CREI 3508373-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 3597373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3729508-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3642373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 3508373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3729508-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3685373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3508373-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 3642373-CC	6445	Non-Labor
S09 - Apps S09	ZZ	ZZ	JAMES COI CORP CREI 3508373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3508373-CC	6445	Non-Labor
S01 - VP & S01	ZZ	ZZ	PATTY HAI CORP CREI 3642373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3729508-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3685373-CC	6445	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI REBECCA / 1183352-II 1183352	63303	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI REBECCA / 1206460-II 1206460	63303	Non-Labor
W09 - App W09	ZZ	ZZ	Airfare, De Smith, Gra IE7900500	6336	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Meals, Wat Storey, Rol IE7957498	62961	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Airfare, De Storey, Rol IE7957498	62961	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Parking, Ai Storey, Rol IE7957498	62961	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Meals, Cofl Storey, Rol IE7957498	62961	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Cox, Bryan IE8390497	6223	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Pz Krasselt, R IE6005492	6050	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, H2 Meyer, Dav IE7756500	6054	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Feltes, Kar IE9218501	6042	Non-Labor
B16 - Gove B16	ZZ	ZZ	Parking, Pz Colwell, Ne IE9107508	5637	Non-Labor

B16 - Gove B16	ZZ	ZZ	Meals, Lun Colwell, Ne IE9103500	5637	Non-Labor
B16 - Gove B16	ZZ	ZZ	Meals, Bkfs Colwell, Ne IE9103500	5637	Non-Labor
B16 - Gove B16	ZZ	ZZ	Airfare, So Colwell, Ne IE9103500	5637	Non-Labor
B16 - Gove B16	ZZ	ZZ	Meals, Lun Colwell, Ne IE9108500	5637	Non-Labor
R11 - Regl R11	ZZ	ZZ	1 priority o FEDEX 6-426-64638	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	Two priorit FEDEX 6-314-74998	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	46 priority FEDEX 6-378-18455	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	Express m FEDEX 6-222-16310	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	2 priority o FEDEX 6-186-60850	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	Shipped 6 FEDEX 6-150-33985	5258	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board of D KRISTIAN 1277273	5148	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Board of D KRISTIAN 1277273	5148	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI KRISTIAN 1160927-II 1160927	5148	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI KRISTIAN 1206458-II 1206458	5148	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board of D ERIK J ANI 1277272	5031	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Board Fees ERIK J ANI 1277961	5031	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board of D MARC F R 1277277	48100	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI MARC F R 1206462-II 1206462	48100	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI MARC F R 1206462-II 1206462	48100	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Tra Thies, Marl IE6052492	38010	Non-Labor
N02 - HR S N02	ZZ	ZZ	Lodging, H Rosentrater IE8430497	23922	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, A Vermillion, IE7616494	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Car Rental Vermillion, IE6323492	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, De Vermillion, IE6323492	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, M Vermillion, IE6323492	23499	Non-Labor
Y54 - Strat Y54	ZZ	ZZ	HYDRO ON BROADRICK 108731 1218297	22789	Non-Labor
S54 - Corp S54	ZZ	ZZ	HANNA & 18329-10312018	2015	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board of D HEIDI B ST 1277279	16018	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI HEIDI B ST 1160933-II 1160933	16018	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, H1 Gervais Fal IE8409502	13386	Non-Labor
R11 - Regl R11	ZZ	ZZ	Parking, Id Gervais Fal IE7817500	13386	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Gervais Fal IE7535494	13386	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Ruk Gervais Fal IE7326498	13386	Non-Labor
R11 - Regl R11	ZZ	ZZ	Transcript CSB REPO 18187	12106	Non-Labor
A04 - Envir A04	ZZ	ZZ	Lodging, T Howard, Bl IE6724495	9250	Non-Labor
P01 - Lega P01	ZZ	ZZ	LEROY LAV 28990	108943	Non-Labor
R54 - Risk R54	ZZ	ZZ	Cab Fare, t Brandkamp IE8234496	95742	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	SCOTT H M 1271954	105298	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	AIR SCOTT H M 1190158-II 1190158	105298	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI SCOTT H M 1183353-II 1183353	105298	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON PILLSBURY 8235606	10621	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON PILLSBURY 8202357	10621	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Meals, Lun Ogle, Jame IE8098496	105556	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Mileage, D Ogle, Jame IE8098496	105556	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Parking, P Ogle, Jame IE8098496	105556	Non-Labor
S54 - Corp S54	ZZ	ZZ	KEKST ANI 1184641929	106575	Non-Labor
S54 - Corp S54	ZZ	ZZ	KEKST ANI 1184641411	106575	Non-Labor
E14 - Envir E14	ZZ	ZZ	FEB 2017 KEKST ANI 11846371C 1180441	106575	Non-Labor
E01 - Exec E01	ZZ	ZZ	FEB 2017 KEKST ANI 11846371C 1180441	106575	Non-Labor
E01 - Exec E01	ZZ	ZZ	MAR PROF KEKST ANI 11846373E 1169724	106575	Non-Labor
E01 - Exec E01	ZZ	ZZ	PROFESSOR KEKST ANI 118463867 1208082	106575	Non-Labor
I02 - Craft I02	ZZ	ZZ	Misc, AT&T Gall, Jerem IE8401497	96205	Non-Labor

I02 - Craft I02	ZZ	ZZ	Parking, P&Gall, Jerem IE8401497	96205	Non-Labor
A50 - Direc A50	ZZ	ZZ	Lodging, H Howell, Da IE9146500	9289	Non-Labor
F54 - Treas F54	ZZ	ZZ	Airfare, Tri Gorton, Pa IE8149497	9243	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, Jii Kensok, Ja IE9041502	9244	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Jim Kensok, Ja IE8190496	9244	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON GIBSON DI 2019032910	109231	Non-Labor
Y54 - Strat Y54	ZZ	ZZ	HYDRO ON ICE SYSTE 17559210C 1225301	9709	Non-Labor
G02 - Emp G02	ZZ	ZZ	Misc, Hydro Klutz, Anth IE8550499	98982	Non-Labor
G02 - Emp G02	ZZ	ZZ	Meals, Hyd Klutz, Anth IE8550499	98982	Non-Labor
R11 - Regul R11	ZZ	ZZ	Meals, NU- Andrews, E IE7756499	10376	Non-Labor
E55 - Power E55	ZZ	ZZ	Third-party BLACK & V 1287750	95364	Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z89 - Payr Z89	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z89 - Payr Z89	ZZ	ZZ			Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
D56 - Direc D56	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Y01 - Corp Y01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor

Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regu R11	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
E56 - Tran E56	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z88 - Tran Z88	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
Z89 - Payr Z89	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
M02 - Corç M02	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
P01 - Lega P01	ZZ	ZZ	06.2018-01.2019 Accrual from Gbsn, Dunn, Crutcher	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor

S54 - Corp S54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
M09 - Cent M09	ZZ	ZZ	Labor

SJ109-RICOH inv #8002259594 809169/201809

SJ109-RICOH inv #8002259594 809171/201809

SJ109-RICOH inv #8002259594 809484/201809

S54 - Corp S54	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z89 - Payr Z89	ZZ	ZZ		Labor
P01 - Lega P01	ZZ	ZZ	June through December Accrual from Gbsn, Dunn, Crut	Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regu R11	ZZ	ZZ		Labor
D54 - Corp D54	ZZ	ZZ		Labor
D54 - Corp D54	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
R11 - Regu R11	ZZ	ZZ	SJ109-RICOH inv #8002389724 811322/201811	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regu R11	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor



Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
A39 - COT A39	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
V50 - AM C V50	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
J50 - Comr J50	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
B16 - Gove B16	ZZ	ZZ		Labor
D54 - Corp D54	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
B16 - Gove B16	ZZ	ZZ		Labor
S54 - Corp S54	ZZ	ZZ		Labor
P01 - Lega P01	ZZ	ZZ	June through October 2018 Legal Services incurred	Non-Labor
Z88 - Tran Z88	ZZ	ZZ		Non-Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002317294 810170/201810	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
D54 - Corp D54	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
A04 - Envir A04	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor

[illegible]

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
P09 - Proje P09	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
A04 - Envir A04	ZZ	ZZ	Labor
B02 - Bene B02	ZZ	ZZ	Labor
B16 - Gove B16	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
A39 - COT' A39	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z89 - Payr Z89	ZZ	ZZ	Labor

[illegible]

Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
R54 - Risk R54	ZZ	ZZ		Labor
T54 - Rev T54	ZZ	ZZ		Labor
R54 - Risk R54	ZZ	ZZ		Labor
R54 - Risk R54	ZZ	ZZ		Labor
F54 - Treat F54	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Y55 - Reso Y55	ZZ	ZZ		Labor
X39 - Data X39	ZZ	ZZ		Labor
Y01 - Corp Y01	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
F55 - Finar F55	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
A39 - COT A39	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z89 - Payr Z89	ZZ	ZZ		Labor
S54 - Corp S54	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
P09 - Proje P09	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002007457 804112/201805	Non-Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002007457 804055/201805	Non-Labor
Z88 - Tran Z88	ZZ	ZZ		Non-Labor
Z88 - Tran Z88	ZZ	ZZ		Non-Labor
Z88 - Tran Z88	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor

[illegible]

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
D54 - Corp D54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
W09 - App W09	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor

R11 - Regu R11	ZZ	ZZ	Labor
E55 - Powe E55	ZZ	ZZ	Labor
A04 - Envir A04	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incei Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z89 - Payri Z89	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
H14 - Com H14	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
F54 - Trea: F54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
B16 - Gove B16	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
X02 - HR/C X02	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regu R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Non-Labor
Z90 - Incei Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
A04 - Envir A04	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
B16 - Gove B16	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
R11 - Regu R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
A04 - Envir A04	ZZ	ZZ	Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
B16 - Gove B16	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor

201706 Hydro One Merger transaction costs



Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Y55 - Reso Y55	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ	July reclass	Non-Labor
Y55 - Reso Y55	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
B16 - Gov€ B16	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
R11 - Regl R11	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E55 - Pow€ E55	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z88 - Tran Z88	ZZ	ZZ		Non-Labor
K02 - Com K02	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
C02 - Inter C02	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Y01 - Corp Y01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
J54 - Inter J54	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z89 - Payr Z89	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor

R11 - Regl R11	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
D54 - Corp D54	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Y55 - Reso Y55	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z89 - Payr Z89	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ	July reclass	Non-Labor
Z88 - Tran Z88	ZZ	ZZ		Non-Labor
Y55 - Reso Y55	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
S54 - Corp S54	ZZ	ZZ		Labor
P01 - Lega P01	ZZ	ZZ	June thru November total Hydro One merger costs incu	Non-Labor
Y55 - Reso Y55	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
S54 - Corp S54	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
S54 - Corp S54	ZZ	ZZ		Labor
Z89 - Payr Z89	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Y01 - Corp Y01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
F54 - Trea F54	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
D54 - Corp D54	ZZ	ZZ		Labor
A04 - Envir A04	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
B16 - Gove B16	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor

E01 - Exec E01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
A04 - Envir A04	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Y01 - Corp Y01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
A04 - Envir A04	ZZ	ZZ			Labor
A04 - Envir A04	ZZ	ZZ			Labor
R11 - Regl R11	ZZ	ZZ			Labor
R11 - Regl R11	ZZ	ZZ			Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Y01 - Corp Y01	ZZ	ZZ			Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
S54 - Corp S54	ZZ	ZZ	Meals, Foo Fielder, Ca IE7562494	101245	Non-Labor
S54 - Corp S54	ZZ	ZZ	Car Rental Fielder, Ca IE7562494	101245	Non-Labor
S54 - Corp S54	ZZ	ZZ	Lodging, H Fielder, Ca IE7261496	101245	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Schlect, Ec IE8205500	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Schlect, Ec IE9036500	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Misc, Than Schlect, Ec IE9036500	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, SoI Schlect, Ec IE6756493	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, M Schlect, Ec IE6756493	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, M Schlect, Ec IE6934493	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, De Schlect, Ec IE6756493	104023	Non-Labor
M54 - Busi M54	ZZ	ZZ	Airfare, AlE Gustafson, IE9341500	96344	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Durkin, Ma IE9030500	11424	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Pz Durkin, Ma IE5967493	11424	Non-Labor
E01 - Exec E01	ZZ	ZZ	Q1 2019 B JANET WIL 1277964	101590	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board of D JANET WIL 1277280	101590	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI JANET WIL 1206464-II 1206464	101590	Non-Labor
B16 - Gove B16	ZZ	ZZ	Parking, Pz Rothlin, Jo IE7027500	97301	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Christie, Kc IE8801498	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, MeE Christie, Kc IE9212501	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Christie, Kc IE8105496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, H Christie, Kc IE8105496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, RatI Christie, Kc IE7937496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Ore Christie, Kc IE7937496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, K ClChristie, Kc IE7611494	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Dc Christie, Kc IE6447494	10880	Non-Labor
E02 - Corp E02	ZZ	ZZ	Meals, HR Quincy, DiE IE8552500	9771	Non-Labor
E02 - Corp E02	ZZ	ZZ	Misc, HR B Quincy, DiE IE8552500	9771	Non-Labor

E02 - Corp E02	ZZ	ZZ	Cab Fare, I Quincy, Di IE8552500	9771	Non-Labor
E01 - Exec E01	ZZ	ZZ	Scenario PIGUCKENHE 7082001147	101737	Non-Labor
E01 - Exec E01	ZZ	ZZ	CATERING GUCKENHE 708200097 1196669	101737	Non-Labor
P01 - Lega P01	ZZ	ZZ	KEMPEL I 2001067	101840	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON KEMPEL I 2000668 1212809	101840	Non-Labor
C09 - Secu C09	ZZ	ZZ	Airfare, De Scribner, M IE8654498	104192	Non-Labor
C09 - Secu C09	ZZ	ZZ	Meals, Hyd Scribner, M IE8654498	104192	Non-Labor
C09 - Secu C09	ZZ	ZZ	Parking, H Scribner, M IE8654498	104192	Non-Labor
C09 - Secu C09	ZZ	ZZ	Parking, H Scribner, M IE8654498	104192	Non-Labor
C09 - Secu C09	ZZ	ZZ	Meals, Hyd Scribner, M IE8654498	104192	Non-Labor
E01 - Exec E01	ZZ	ZZ	Food for H ALASKA EL 1278007	102168	Non-Labor
P01 - Lega P01	ZZ	ZZ	BUELL REA 47843	91655	Non-Labor
H51 - Supr H51	ZZ	ZZ	Lodging, S Krogh, Coc IE9242500	89337	Non-Labor
H51 - Supr H51	ZZ	ZZ	Meals, SC I Krogh, Coc IE9242500	89337	Non-Labor
H51 - Supr H51	ZZ	ZZ	Airfare, SC Krogh, Coc IE9242500	89337	Non-Labor
R11 - Regl R11	ZZ	ZZ	Airfare, SoI Smith, Jen IE7778495	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Smith, Jen IE7778495	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Cab Fare, I Smith, Jen IE7422498	89073	Non-Labor
R11 - Regl R11	ZZ	ZZ	Lodging, V Smith, Jen IE7422498	89073	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	AIR DONALD C 1190156-II 1190156	85434	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI DONALD C 1160928-II 1160928	85434	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, P Morris, Scc IE9193502	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Morris, Scc IE8770497	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Morris, Scc IE8085498	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Morris, Scc IE8085498	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Rosentrade IE8351500	8065	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Rosentrade IE9034503	8065	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Al Thackston, IE7998497	7732	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Thackston, IE6060492	7732	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI JOHN F KE 1183351-II 1183351	7298	Non-Labor
R11 - Regl R11	ZZ	ZZ	Car Rental Ehrbar, Pa IE9181502	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Parking, H Ehrbar, Pa IE9181502	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Tips, Hyd Ehrbar, Pa IE8940500	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE8940500	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE8940500	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE8940500	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE8940500	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Car Rental Ehrbar, Pa IE7853495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7853495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7853495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Parking, H Ehrbar, Pa IE7689494	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7493495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Car Rental Ehrbar, Pa IE7493495	6963	Non-Labor
R11 - Regl R11	ZZ	ZZ	Car Rental Ehrbar, Pa IE7322494	6963	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Lun Norwood, I IE6601494	6787	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, A Norwood, I IE6601494	6787	Non-Labor
N09 - Offic N09	ZZ	ZZ	Parking, S Corder, Jar IE9237503	6737	Non-Labor
N09 - Offic N09	ZZ	ZZ	Lodging, F Corder, Jar IE8148497	6737	Non-Labor
N09 - Offic N09	ZZ	ZZ	Airfare, Un Corder, Jar IE8148497	6737	Non-Labor
N09 - Offic N09	ZZ	ZZ	Airfare, Un Corder, Jar IE7868498	6737	Non-Labor
S54 - Corp S54	ZZ	ZZ	LENA FUNS CORP CREI 4833406-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	LENA FUNS CORP CREI 4833406-CC	6445	Non-Labor

B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 4833406-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 4426406-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 4214406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 4637406-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 4321507-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 4214406-CC	6445	Non-Labor
M02 - Corp M02	ZZ	ZZ	LORETTA M CORP CREI 4214406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 4106406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 4106406-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 4106406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 4106406-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	LENA FUNS CORP CREI 4001406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	CHRIS RIL CORP CREI 4001406-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	LINDA WIL CORP CREI 3729508-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HAI CORP CREI 3883373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	CHRIS RIL CORP CREI 3883373-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 3883373-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 3788373-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 3788373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3788373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 3788373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3788373-CC	6445	Non-Labor
N50 - Direc N50	ZZ	ZZ	DARRIN BE CORP CREI 3729508-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3642373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HAI CORP CREI 3549373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3729508-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3508373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 3420373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3642373-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 3642373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HAI CORP CREI 3597373-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	PATTY HAI CORP CREI 3597373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	RICHARD S CORP CREI 3642373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3685373-CC	6445	Non-Labor
R11 - Regl R11	ZZ	ZZ	RICHARD S CORP CREI 3642373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3729508-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	Board of D REBECCA / 1277275	63303	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI REBECCA / 1160930-II 1160930	63303	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI REBECCA / 1160930-II 1160930	63303	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI REBECCA / 1183352-II 1183352	63303	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI REBECCA / 1206460-II 1206460	63303	Non-Labor
W09 - App W09	ZZ	ZZ	Meals, Bre: Smith, Gra IE7900500	6336	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Airfare, Hy Storey, Rol IE7809497	62961	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Airfare, Un Storey, Rol IE7957498	62961	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Cox, Bryan IE8461503	6223	Non-Labor
E01 - Exec E01	ZZ	ZZ	Misc, Hydri Cox, Bryan IE8390497	6223	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Meyer, Dav IE9174500	6054	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, (Meyer, Dav IE8930497	6054	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Meyer, Dav IE7756500	6054	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Feltes, Kar IE9218501	6042	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, I Feltes, Kar IE9218501	6042	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, De Feltes, Kar IE9122501	6042	Non-Labor

E01 - Exec E01	ZZ	ZZ	Meals, Hyd Feltes, Kar IE9122501	6042	Non-Labor
B16 - Gove B16	ZZ	ZZ	Parking, P& Colwell, Ne IE9103500	5637	Non-Labor
B16 - Gove B16	ZZ	ZZ	Meals, Lun Colwell, Ne IE9103500	5637	Non-Labor
B16 - Gove B16	ZZ	ZZ	Misc, Fuel Colwell, Ne IE9107506	5637	Non-Labor
H51 - Supr H51	ZZ	ZZ	Internatio FEDEX 1-713-09946	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	21 Priority FEDEX 6-399-46556	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	Priority ove FEDEX 6-392-79770	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	shipment c FEDEX 6-328-53011	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	Nine prioriti FEDEX 6-300-74955	5258	Non-Labor
G51 - Dir c G51	ZZ	ZZ	Lodging, H Faulkenber IE8982498	5197	Non-Labor
R11 - Regl R11	ZZ	ZZ	Hydro One ENTERPRISE 2KJ9LL	5184	Non-Labor
R11 - Regl R11	ZZ	ZZ	Hydro 1/A\ ENTERPRISE 24CBQN	5184	Non-Labor
R11 - Regl R11	ZZ	ZZ	Hydro 1/A\ ENTERPRISE 21RWZ6	5184	Non-Labor
S54 - Corp S54	ZZ	ZZ	ENTERPRISE 638887417	5184	Non-Labor
D08 - Ener D08	ZZ	ZZ	ROSENTRA ENTERPRISE 8K9G39 1193769	5184	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Board of D KRISTIAN 1277273	5148	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	ERIK J ANI 1271959	5031	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI ERIK J ANI 1183348-II 1183348	5031	Non-Labor
S52 - Sr M S52	ZZ	ZZ	Meals, Lun Scarlett, A IE9247503	38337	Non-Labor
S52 - Sr M S52	ZZ	ZZ	Cab Fare, I Scarlett, A IE9247503	38337	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Thies, Marl IE9033504	38010	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Thies, Marl IE8297499	38010	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, T Thies, Marl IE6052492	38010	Non-Labor
P01 - Lega P01	ZZ	ZZ	FCC-HYDR KELLER AN 10086503	34549	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Din Vermillion, IE7616494	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, H Vermillion, IE7616494	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, M Vermillion, IE6323492	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Din Vermillion, IE7323494	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Em Vermillion, IE6323492	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Al Vermillion, IE7323494	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Em Vermillion, IE6852493	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Al Vermillion, IE6323492	23499	Non-Labor
Y54 - Strat Y54	ZZ	ZZ	HYDRO ON BROADRIC 109274 1222458	22789	Non-Labor
Y54 - Strat Y54	ZZ	ZZ	PRE-PAY P BROADRIC SHA10070 1202656	22789	Non-Labor
S54 - Corp S54	ZZ	ZZ	HANNA & 18334-10312018	2015	Non-Labor
S54 - Corp S54	ZZ	ZZ	HYDRO ON HANNA & 18421 1228028	2015	Non-Labor
T08 - Elect T08	ZZ	ZZ	Misc, H1 MDi Luciano, IE9015501	18324	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI HEIDI B ST 1206463-II 1206463	16018	Non-Labor
R11 - Regl R11	ZZ	ZZ	Lodging, H Gervais Fal IE9183500	13386	Non-Labor
R11 - Regl R11	ZZ	ZZ	Meals, Hyd Gervais Fal IE9183500	13386	Non-Labor
R11 - Regl R11	ZZ	ZZ	Lodging, Ic Gervais Fal IE7817500	13386	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Mileage, A Fleming, Si IE6603497	13481	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Mileage, A Fleming, Si IE6603497	13481	Non-Labor
R11 - Regl R11	ZZ	ZZ	CSB REPO 18187	12106	Non-Labor
A04 - Envir A04	ZZ	ZZ	Mileage, Tr Howard, Bi IE6724495	9250	Non-Labor
P01 - Lega P01	ZZ	ZZ	SHAREHOL KIRKLAND 1020003570	107191	Non-Labor
P01 - Lega P01	ZZ	ZZ	KIRKLAND 1020000979	107191	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON KIRKLAND 5194003 1211291	107191	Non-Labor
P01 - Lega P01	ZZ	ZZ	SHAREHOL KIRKLAND 5221710 1227313	107191	Non-Labor
P01 - Lega P01	ZZ	ZZ	CROWLEY 849268	107960	Non-Labor
Y54 - Strat Y54	ZZ	ZZ	HYDRO ON DONNELLE 12446896C 1225300	106813	Non-Labor
Y54 - Strat Y54	ZZ	ZZ	Filing Fee f IDAHO PUI KSS0007_201811191410892		Non-Labor

R54 - Risk R54	ZZ	ZZ	Lodging, 2 Brandkamç IE8234496	95742	Non-Labor
R54 - Risk R54	ZZ	ZZ	Meals, Dinı Brandkamç IE8234496	95742	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON PILLSBURY 8242302	10621	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON PILLSBURY 8225755	10621	Non-Labor
S54 - Corp S54	ZZ	ZZ	Merger KEKST ANI 1184640492	106575	Non-Labor
E01 - Exec E01	ZZ	ZZ	SERVICE KEKST ANI 118463844 1199111	106575	Non-Labor
L39 - Nucle L39	ZZ	ZZ	Nucleus De NAGARRO 25453	106624	Non-Labor
I02 - Craft I02	ZZ	ZZ	Misc, AT&TGall, Jererr IE8401497	96205	Non-Labor
A50 - Direc A50	ZZ	ZZ	Parking, H Howell, Da IE9146500	9289	Non-Labor
A50 - Direc A50	ZZ	ZZ	Cab Fare, I Howell, Da IE9146500	9289	Non-Labor
A50 - Direc A50	ZZ	ZZ	Car Rental Howell, Da IE6408499	9289	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, Ji Kensok, Ja IE9041502	9244	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, Ji Kensok, Ja IE9041502	9244	Non-Labor
G02 - Emp G02	ZZ	ZZ	Parking, H Klutz, Anth IE8550499	98982	Non-Labor
G02 - Emp G02	ZZ	ZZ	Lodging, H Klutz, Anth IE8550499	98982	Non-Labor
R11 - Regl R11	ZZ	ZZ	Parking, NI Andrews, E IE7756499	10376	Non-Labor
R11 - Regl R11	ZZ	ZZ	Lodging, N Andrews, E IE7756499	10376	Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z89 - Payr Z89	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
A50 - Direc A50	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
S54 - Corp S54	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor

Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
S52 - Sr M S52	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
S54 - Corp S54	ZZ	ZZ		Labor
M54 - Busi M54	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
A50 - Direc A50	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
N02 - HR S N02	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z89 - Payr Z89	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
P01 - Lega P01	ZZ	ZZ	06.2018-02.2019 Accrual from Gbsn, Dunn Crutcher	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
B16 - Gove B16	ZZ	ZZ	REFUND TORONTO STAR SUBSCRIPTION CANDADIAN	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
S54 - Corp S54	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor



Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002259594 809485/201809	Non-Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002259594 809121/201809	Non-Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002259594 809248/201809	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
J50 - Comr J50	ZZ	ZZ		Labor
X39 - Data X39	ZZ	ZZ	Invoice: 42171898 - Volt - Phillips, Doug - [2019-01-28	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
J50 - Comr J50	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
M19 - Cent M19	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor

Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
P01 - Lega P01	ZZ	ZZ	June through December Accrual from Gbsn, Dunn, Crut	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regl R11	ZZ	ZZ		Labor
F53 - AM L F53	ZZ	ZZ		Labor
S54 - Corp S54	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
Z88 - Tran Z88	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
F55 - Finar F55	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
J54 - Inter J54	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z89 - Payr Z89	ZZ	ZZ		Labor
J54 - Inter J54	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor

E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
J50 - Comr J50	ZZ	ZZ		Labor
P53 - AM N P53	ZZ	ZZ		Labor
F55 - Finar F55	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
F55 - Finar F55	ZZ	ZZ		Labor
N09 - Offic N09	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
P09 - Proje P09	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
A04 - Envir A04	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002317294 810133/201810	Non-Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002317294 810391/201810	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Y01 - Corp Y01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
N09 - Offic N09	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
F55 - Finar F55	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z89 - Payr Z89	ZZ	ZZ		Labor
P01 - Lega P01	ZZ	ZZ	June thru September 2018 legal fees- Gibson, Dunn & C	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incei Z90	ZZ	ZZ	Non-Labor
Z90 - Incei Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
W09 - App W09	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
X39 - Data X39	ZZ	ZZ	Volt-Phillips, Doug: 7.23.18-7.27.18-ID:DPP2282-Inv:41 Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incei Z90	ZZ	ZZ	Non-Labor
Z90 - Incei Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incei Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incei Z90	ZZ	ZZ	Non-Labor
Z89 - Payri Z89	ZZ	ZZ	Labor
Z89 - Payri Z89	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
D54 - Corp D54	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
W39 - IS C W39	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
D54 - Corp D54	ZZ	ZZ	Labor
A04 - Envir A04	ZZ	ZZ	Labor
Q19 - Qlty Q19	ZZ	ZZ	Volt-Zhukov, Igor: 5.28.18-6.24.18-ID:IZZ0490-Inv:413 Non-Labor

Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
B02 - Bene B02	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
L39 - Nucle L39	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
P09 - Proje P09	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
N09 - Offic N09	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Y55 - Reso Y55	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
F54 - Trea: F54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
B02 - Bene B02	ZZ	ZZ	Labor
T54 - Rev i T54	ZZ	ZZ	Labor
D54 - Corp D54	ZZ	ZZ	Labor
A04 - Envir A04	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
P09 - Proje P09	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
B16 - Gove B16	ZZ	ZZ	Labor
U01 - Lega U01	ZZ	ZZ	Labor
T54 - Rev i T54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Non-Labor
Z88 - Tran Z88	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor

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Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regu R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
P01 - Lega P01	ZZ	ZZ	June'17 thru April'18 Hydro One Merger Legal fees
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
F55 - Finar F55	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regu R11	ZZ	ZZ	Labor
C11 - Ente C11	ZZ	ZZ	Labor
C19 - Secu C19	ZZ	ZZ	Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incei Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incei Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S51 - Supp S51	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
N02 - HR S N02	ZZ	ZZ	Labor
J50 - Comr J50	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
W09 - App W09	ZZ	ZZ	Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
P01 - Lega P01	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
Z90 - Incei Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incei Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E55 - Powe E55	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
J50 - Comr J50	ZZ	ZZ	Labor
Z90 - Incei Z90	ZZ	ZZ	Non-Labor

Accrual of Legal Fees June '17 - Jan '18



Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E14 - Envir E14	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
C02 - Inter C02	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z88 - Tran Z88	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

J50 - Comr J50	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Y55 - Reso Y55	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
S54 - Corp S54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
P01 - Lega P01	ZZ	ZZ	June thru October total Hydro One merger costs incurred
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	BofA Merrill Lynch transaction fee
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
F54 - Trea: F54	ZZ	ZZ	May reclass
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R54 - Risk R54	ZZ	ZZ	Labor
X02 - HR/C X02	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

P01 - Lega P01	ZZ	ZZ	June thru October total Hydro One merger costs incurred	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
J50 - Comr J50	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regul R11	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Y01 - Corp Y01	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ	July reclass	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
S54 - Corp S54	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
R11 - Regul R11	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
M11 - EAM M11	ZZ	ZZ		Labor
Z88 - Tran Z88	ZZ	ZZ		Non-Labor
S54 - Corp S54	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regul R11	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ	May reclass	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regul R11	ZZ	ZZ		Labor
A04 - Envir A04	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z88 - Tran Z88	ZZ	ZZ	Non-Labor
B16 - Gove B16	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
C02 - Inter C02	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Y54 - Strat Y54	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
B16 - Gove B16	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
N50 - Dire N50	ZZ	ZZ	Labor

E01 - Exec E01	ZZ	ZZ			Labor
Z90 - Incei Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
P01 - Lega P01	ZZ	ZZ	June 2017 thru January 2018 total legal fees incurred		Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
S54 - Corp S54	ZZ	ZZ	Meals, Foo Fielder, Ca IE7562494	101245	Non-Labor
S54 - Corp S54	ZZ	ZZ	Parking, Ai Fielder, Ca IE7562494	101245	Non-Labor
S54 - Corp S54	ZZ	ZZ	Parking, H Fielder, Ca IE7261496	101245	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Schlect, Ec IE9036500	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, I Schlect, Ec IE8500497	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Misc, Reim Schlect, Ec IE7089494	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, G Schlect, Ec IE6756493	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Pz Schlect, Ec IE6231492	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Pz Schlect, Ec IE5923494	104023	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Durkin, Ma IE9030500	11424	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, Lr Durkin, Ma IE6749494	11424	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, Tr Durkin, Ma IE5967493	11424	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Mer Christie, Kc IE9130500	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Christie, Kc IE8105496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Or Christie, Kc IE7937496	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Christie, Kc IE7681495	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Pz Christie, Kc IE7681495	10880	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Bev Christie, Kc IE7315498	10880	Non-Labor
E02 - Corp E02	ZZ	ZZ	Meals, HR Quincy, Di IE8552500	9771	Non-Labor
E02 - Corp E02	ZZ	ZZ	Meals, HR Quincy, Di IE8552500	9771	Non-Labor
E02 - Corp E02	ZZ	ZZ	Cab Fare, I Quincy, Di IE8552500	9771	Non-Labor
E02 - Corp E02	ZZ	ZZ	Cab Fare, I Quincy, Di IE8552500	9771	Non-Labor
E02 - Corp E02	ZZ	ZZ	Meals, HR Quincy, Di IE8552500	9771	Non-Labor
E01 - Exec E01	ZZ	ZZ	SALES TAX GUCKENHE 202622	101737	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lunch for I GUCKENHE 202427	101737	Non-Labor
M54 - Busi M54	ZZ	ZZ	GUCKENHE 202357	101737	Non-Labor
E01 - Exec E01	ZZ	ZZ	Beverages GUCKENHE 202268	101737	Non-Labor
E01 - Exec E01	ZZ	ZZ	GUCKENHE 202244	101737	Non-Labor
P01 - Lega P01	ZZ	ZZ	KEMPPPEL I 2001070	101840	Non-Labor
E01 - Exec E01	ZZ	ZZ	Compensai MERIDIAN 19948	93413	Non-Labor
E01 - Exec E01	ZZ	ZZ	SERVICE MERIDIAN 17797 1217494	93413	Non-Labor
E01 - Exec E01	ZZ	ZZ	JULY CONS MERIDIAN 17251 1198948	93413	Non-Labor
F02 - HR A F02	ZZ	ZZ	Mileage, Fr Everitt, Pa IE8385508	106678	Non-Labor
C09 - Secu C09	ZZ	ZZ	Misc, Hyd Scribner, M IE8654498	104192	Non-Labor
C09 - Secu C09	ZZ	ZZ	Meals, Hyd Scribner, M IE8654498	104192	Non-Labor
R11 - Regl R11	ZZ	ZZ	PREP OF Jc JULIE HEA 1191439-II 1191439	104209	Non-Labor
E01 - Exec E01	ZZ	ZZ	General Ex ALASKA EL 1270547	102168	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meal Exper ALASKA EL 1270547	102168	Non-Labor
C02 - Inter C02	ZZ	ZZ	Lodging, M Smith, Brai IE6641515	90504	Non-Labor
S54 - Corp S54	ZZ	ZZ	Meals, Bre Smith, Brai IE7270495	90504	Non-Labor
H51 - Supr H51	ZZ	ZZ	Parking, Sc Krogh, Coc IE9242500	89337	Non-Labor
H51 - Supr H51	ZZ	ZZ	Meals, SC I Krogh, Coc IE9242500	89337	Non-Labor
R11 - Regl R11	ZZ	ZZ	Lodging, H Smith, Jen IE9220500	89073	Non-Labor

R11 - Regul R11	ZZ	ZZ	Car Rental Smith, Jen IE9220500	89073	Non-Labor
R11 - Regul R11	ZZ	ZZ	Meals, Hyd Smith, Jen IE7778495	89073	Non-Labor
R29 - Com R29	ZZ	ZZ	ACCT # 58A T & T TE 1205325-II 1205325	8772	Non-Labor
D09 - Scac D09	ZZ	ZZ	Meals, Hyd Figart, Cra IE8141499	8459	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, H Morris, Scc IE9388500	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Morris, Scc IE9388500	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, P Morris, Scc IE8085498	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Morris, Scc IE8085498	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Misc, Retur Morris, Scc IE8085498	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, H Morris, Scc IE6706493	8405	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, Er Morris, Scc IE6464495	8405	Non-Labor
D56 - Direc D56	ZZ	ZZ	Mileage, Tr Magruder, IE9060501	8149	Non-Labor
D56 - Direc D56	ZZ	ZZ	Parking, Ai Magruder, IE9060501	8149	Non-Labor
D56 - Direc D56	ZZ	ZZ	Airfare, De Magruder, IE9060501	8149	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, O Rosentrate IE6422499	8065	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, P Thackston, IE6502501	7732	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, K Thackston, IE6271492	7732	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI JOHN F KE 1183351-II 1183351	7298	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	R JOHN TA 1271957	7301	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON DAVIS WR 6537578	7137	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON DAVIS WR 6524558 1238692	7137	Non-Labor
P01 - Lega P01	ZZ	ZZ	SHAREHOL DAVIS WR 6508471 1220559	7137	Non-Labor
R11 - Regul R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7853495	6963	Non-Labor
R11 - Regul R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7853495	6963	Non-Labor
R11 - Regul R11	ZZ	ZZ	Meals, Hyd Ehrbar, Pa IE7853495	6963	Non-Labor
R11 - Regul R11	ZZ	ZZ	Lodging, H Ehrbar, Pa IE7853495	6963	Non-Labor
R11 - Regul R11	ZZ	ZZ	Meals, H1 : Ehrbar, Pa IE7689494	6963	Non-Labor
N09 - Offic N09	ZZ	ZZ	Car Rental Corder, Jar IE8148497	6737	Non-Labor
N09 - Offic N09	ZZ	ZZ	Misc, FTF c Corder, Jar IE8148497	6737	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 4736406-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 4426406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 4833406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HA CORP CREI 4736406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HA CORP CREI 4736406-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 4736406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 4736406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 4736406-CC	6445	Non-Labor
N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 4637406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HA CORP CREI 4637406-CC	6445	Non-Labor
R11 - Regul R11	ZZ	ZZ	PATTY HA CORP CREI 4637406-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 4321507-CC	6445	Non-Labor
R11 - Regul R11	ZZ	ZZ	PATTY HA CORP CREI 4106406-CC	6445	Non-Labor
R11 - Regul R11	ZZ	ZZ	PATTY HA CORP CREI 4001406-CC	6445	Non-Labor
R11 - Regul R11	ZZ	ZZ	PATTY HA CORP CREI 4001406-CC	6445	Non-Labor
S01 - VP & S01	ZZ	ZZ	PATTY HA CORP CREI 4001406-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	CHRIS RIL CORP CREI 4001406-CC	6445	Non-Labor
R11 - Regul R11	ZZ	ZZ	PATTY HA CORP CREI 3883373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3883373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3883373-CC	6445	Non-Labor
R11 - Regul R11	ZZ	ZZ	PATTY HA CORP CREI 3883373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3883373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 3788373-CC	6445	Non-Labor

N09 - Offic N09	ZZ	ZZ	JAMES COI CORP CREI 3642373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 3508373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3642373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3642373-CC	6445	Non-Labor
S54 - Corp S54	ZZ	ZZ	DANA AND CORP CREI 3729508-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	PATTY HAI CORP CREI 3597373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3508373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DAVID ROI CORP CREI 3420373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3642373-CC	6445	Non-Labor
C29 - Secu C29	ZZ	ZZ	JAMES COI CORP CREI 3549373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	LINDA WIL CORP CREI 3508373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	COLLINS S CORP CREI 3508373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 3508373-CC	6445	Non-Labor
E01 - Exec E01	ZZ	ZZ	DEBBIE DE CORP CREI 3420373-CC	6445	Non-Labor
S09 - Apps S09	ZZ	ZZ	JAMES COI CORP CREI 3642373-CC	6445	Non-Labor
B16 - Gove B16	ZZ	ZZ	PATRICIA CORP CREI 3685373-CC	6445	Non-Labor
C56 - Syste C56	ZZ	ZZ	Misc, Hydrc Waples, Sc IE6641503	6331	Non-Labor
W09 - App W09	ZZ	ZZ	Meals, Dinr Smith, Gra IE7900500	6336	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Cab Fare, I Storey, Rol IE7957498	62961	Non-Labor
P99 - IT Di P99	ZZ	ZZ	Meals, Lun Storey, Rol IE7957498	62961	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Cox, Bryan IE8390497	6223	Non-Labor
E01 - Exec E01	ZZ	ZZ	Airfare, Hy Cox, Bryan IE8084499	6223	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Pz Krasselt, R IE6005492	6050	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Pz Krasselt, R IE6330492	6050	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Hyd Meyer, Dav IE8048505	6054	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, A Meyer, Dav IE7482494	6054	Non-Labor
B16 - Gove B16	ZZ	ZZ	Lodging, Lr Colwell, Ne IE9103500	5637	Non-Labor
B16 - Gove B16	ZZ	ZZ	Meals, Dinr Colwell, Ne IE9103500	5637	Non-Labor
B16 - Gove B16	ZZ	ZZ	Lodging, Lr Colwell, Ne IE9107506	5637	Non-Labor
B16 - Gove B16	ZZ	ZZ	Cab Fare, Sprague, K IE6710494	5648	Non-Labor
R11 - Regl R11	ZZ	ZZ	17 priority FEDEX 6-406-72534	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	8 priority o FEDEX 6-335-23795	5258	Non-Labor
R11 - Regl R11	ZZ	ZZ	14 Express FEDEX 6-142-11849	5258	Non-Labor
G51 - Dir c G51	ZZ	ZZ	Mileage, M Faulkenber IE6402494	5197	Non-Labor
R11 - Regl R11	ZZ	ZZ	Oregon Co ENTERPRISE 3VD438	5184	Non-Labor
R11 - Regl R11	ZZ	ZZ	Hydro One ENTERPRISE 2KJ9LL	5184	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Board of D KRISTIAN 1277273	5148	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Board of D KRISTIAN 1277273	5148	Non-Labor
E01 - Exec E01	ZZ	ZZ	Q1 2019 B KRISTIAN 1277965	5148	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI ERIK J ANI 1160926-II 1160926	5031	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI MARC F R/ 1160932-II 1160932	48100	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	FOOD MARC F R/ 1190154-II 1190154	48100	Non-Labor
E01 - Exec E01	ZZ	ZZ	Mileage, H Thies, Marl IE8366497	38010	Non-Labor
P01 - Lega P01	ZZ	ZZ	KELLER AN 10080829	34549	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, Dinr Vermillion, IE7616494	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, A Vermillion, IE7616494	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, A Vermillion, IE6323492	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, A Vermillion, IE6323492	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Car Rental Vermillion, IE7323494	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, A Vermillion, IE6323492	23499	Non-Labor
E01 - Exec E01	ZZ	ZZ	Meals, AEL Vermillion, IE6323492	23499	Non-Labor
S54 - Corp S54	ZZ	ZZ	HANNA & / 18330-10312018	2015	Non-Labor

S54 - Corp S54	ZZ	ZZ	HANNA & / 18239-8/31/2018	2015	Non-Labor
S54 - Corp S54	ZZ	ZZ	Hydro mer HANNA & / 18239-7/31/2018	2015	Non-Labor
S54 - Corp S54	ZZ	ZZ	HYDRO ON HANNA & / 18341 1228029	2015	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	HEIDI B S11271956	16018	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI HEIDI B S11160933-II1160933	16018	Non-Labor
R11 - Regu R11	ZZ	ZZ	Lodging, H Gervais Fai IE9183500	13386	Non-Labor
R11 - Regu R11	ZZ	ZZ	Meals, Hyd Gervais Fai IE9183500	13386	Non-Labor
R11 - Regu R11	ZZ	ZZ	Meals, Hyd Gervais Fai IE9183500	13386	Non-Labor
R11 - Regu R11	ZZ	ZZ	Meals, Dir Gervais Fai IE7817500	13386	Non-Labor
R11 - Regu R11	ZZ	ZZ	Lodging, H Gervais Fai IE7535494	13386	Non-Labor
R11 - Regu R11	ZZ	ZZ	Parking, U Gervais Fai IE7326498	13386	Non-Labor
R11 - Regu R11	ZZ	ZZ	Car Rental Gervais Fai IE6859494	13386	Non-Labor
R11 - Regu R11	ZZ	ZZ	Car Rental Gervais Fai IE6859494	13386	Non-Labor
P01 - Lega P01	ZZ	ZZ	KIRKLAND 5315087	107191	Non-Labor
P01 - Lega P01	ZZ	ZZ	HYDRO ON KIRKLAND 5266007 1234868	107191	Non-Labor
P01 - Lega P01	ZZ	ZZ	CROWLEY 852026	107960	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	HYDROON DONNELLE 12426183C 1217147	106813	Non-Labor
R54 - Risk R54	ZZ	ZZ	Meals, Mea Brandkam IE8234496	95742	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	CORRECTI SCOTT H M 1183353-II1183353	105298	Non-Labor
S54 - Corp S54	ZZ	ZZ	KEKST ANI 1184640744	106575	Non-Labor
S54 - Corp S54	ZZ	ZZ	KEKST ANI 1184639989	106575	Non-Labor
E01 - Exec E01	ZZ	ZZ	NOVEMBER KEKST ANI 11846393E 1229080	106575	Non-Labor
E01 - Exec E01	ZZ	ZZ	SERVICE KEKST ANI 118463884 1214319	106575	Non-Labor
I02 - Craft I02	ZZ	ZZ	Meals, Bre: Gall, Jerem IE8401497	96205	Non-Labor
I02 - Craft I02	ZZ	ZZ	Meals, Bre: Gall, Jerem IE8401497	96205	Non-Labor
A50 - Direc A50	ZZ	ZZ	Meals, H1 Howell, Da IE9146500	9289	Non-Labor
F54 - Trea: F54	ZZ	ZZ	Cab Fare, T Gorton, Pa IE8149497	9243	Non-Labor
E01 - Exec E01	ZZ	ZZ	Lodging, Ji Kensok, Ja IE8190496	9244	Non-Labor
E01 - Exec E01	ZZ	ZZ	Cab Fare, J Kensok, Ja IE8190496	9244	Non-Labor
E01 - Exec E01	ZZ	ZZ	Parking, Jir Kensok, Ja IE9041502	9244	Non-Labor
G02 - Emp G02	ZZ	ZZ	Lodging, H Klutz, Anth IE8550499	98982	Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
N50 - Direc N50	ZZ	ZZ			Labor
S52 - Sr M: S52	ZZ	ZZ			Labor
E01 - Exec E01	ZZ	ZZ			Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
T08 - Elect T08	ZZ	ZZ			Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z90 - Incer Z90	ZZ	ZZ			Non-Labor
Z87 - Bene Z87	ZZ	ZZ			Non-Labor



Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
N09 - Offic N09	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z88 - Tran Z88	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z89 - Payr Z89	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
S54 - Corp S54	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002259594 809200/201809	Non-Labor
J54 - Inter J54	ZZ	ZZ	DJ102-Septemeber-18 accrual	Non-Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002259594 809168/201809	Non-Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002259594 809227/201809	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor

Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
N09 - Offic N09	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
F55 - Finar F55	ZZ	ZZ		Labor
P53 - AM \ P53	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002389724 811282/201811	Non-Labor
Z88 - Tran Z88	ZZ	ZZ		Non-Labor
R11 - Regl R11	ZZ	ZZ	SJ109-RICOH inv #8002389724 811130/201811	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
T08 - Elect T08	ZZ	ZZ		Labor

[illegible]

[illegible]

[illegible]

Z87 - Bene Z87	ZZ	ZZ		Non-Labor
C09 - Secu C09	ZZ	ZZ	Volt-Chernikov, Alex: 5.28.18-6.24.18-ID:ACC7476-Inv:	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
B16 - Govt B16	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
A04 - Envir A04	ZZ	ZZ		Labor
L39 - Nucle L39	ZZ	ZZ		Labor
Y55 - Reso Y55	ZZ	ZZ		Labor
F54 - Treas F54	ZZ	ZZ		Labor
Y55 - Reso Y55	ZZ	ZZ		Labor
A57 - Ed U A57	ZZ	ZZ		Labor
R11 - Regul R11	ZZ	ZZ		Labor
P01 - Lega P01	ZZ	ZZ	June legal fees	Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor

Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
L39 - Nuck L39	ZZ	ZZ		Labor
S54 - Corp S54	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
Y55 - Reso Y55	ZZ	ZZ		Labor
P09 - Proje P09	ZZ	ZZ		Labor
H54 - AP/F H54	ZZ	ZZ		Labor
E55 - Powe E55	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
D08 - Ener D08	ZZ	ZZ		Labor
K02 - Com K02	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
B16 - Gove B16	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
P01 - Lega P01	ZZ	ZZ	June'17 thru May'18 Hydro One Merger Legal fees	Non-Labor
R11 - Regl R11	ZZ	ZZ	REIMBURSE FOR ACCIDENTAL EXPENSE REPORT	Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor



Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
A50 - Direc A50	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
P09 - Proj€ P09	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regul R11	ZZ	ZZ	Labor
F55 - Finar F55	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
B16 - Gov€ B16	ZZ	ZZ	Labor
R11 - Regul R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
R11 - Regul R11	ZZ	ZZ	Labor
D54 - Corp D54	ZZ	ZZ	Labor
F55 - Finar F55	ZZ	ZZ	Labor

[illegible]

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
A04 - Envir A04	ZZ	ZZ	Labor
M54 - Busi M54	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
B16 - Govt B16	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
B16 - Govt B16	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor

Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
F54 - Trea F54	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	June thru August Total Hydro One Merger Costs accrue Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Y01 - Corp Y01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
K02 - Com K02	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
U01 - Lega U01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
B16 - Gove B16	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
A04 - Envir A04	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor

Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
P01 - Lega P01	ZZ	ZZ	June thru December total Hydro One merger costs incu	Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
P08 - Distr P08	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
S54 - Corp S54	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z89 - Payr Z89	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
R11 - Regl R11	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
F54 - Trea F54	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
S54 - Corp S54	ZZ	ZZ		Labor
Y55 - Reso Y55	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
A04 - Envir A04	ZZ	ZZ		Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
S54 - Corp S54	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z88 - Tran Z88	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incer Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regl R11	ZZ	ZZ		Labor
S54 - Corp S54	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor

B16 - Gove B16	ZZ	ZZ	Labor
S52 - Sr M S52	ZZ	ZZ	Labor
B16 - Gove B16	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
F55 - Finar F55	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
U01 - Lega U01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
A04 - Envir A04	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
R11 - Regl R11	ZZ	ZZ	Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
E01 - Exec E01	ZZ	ZZ	Labor
E01 - Exec E01	ZZ	ZZ	Labor
Z90 - Incer Z90	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
Z87 - Bene Z87	ZZ	ZZ	Non-Labor
A04 - Envir A04	ZZ	ZZ	Labor
S54 - Corp S54	ZZ	ZZ	Labor

Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
P01 - Lega P01	ZZ	ZZ	June thru November total Hydro One merger costs inclu	Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
R11 - Regu R11	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z90 - Incei Z90	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regu R11	ZZ	ZZ		Labor
E01 - Exec E01	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
R11 - Regu R11	ZZ	ZZ		Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor
Z87 - Bene Z87	ZZ	ZZ		Non-Labor

Report Cat	FERC Acco	FERC Acco	Employee I	Employee I	Employee I	Transaction	Gas South	Summary(	Summary(
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				182.04		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				7.62		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				20,000		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				26.95		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				26.43		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				9.71		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				318.2		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				1,992.37		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				8.81		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				198.33		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				158.13		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				20		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				5.07		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				6.87		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				12.5		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				19,978.55		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				12,302.9		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				21,826		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				1,500		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				1.5		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				423.6		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				387.44		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				1.07		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				19.81		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				17.77		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				226.29		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				15		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				5,984		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				2,143		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				410		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				160.91		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				1,558.36		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				38.52		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				37.22		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				10		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				80		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				211.79		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				10.7		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				3.86		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				10.7		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				2.4		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				1.61		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				14.28		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				199.06		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				9.81		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				20		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				121.54		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				261.62		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				#####		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				640.73		
NONOP	426500	MISC INCOME	DEDUCTIONS-OTHER D				27.26		



NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	211.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	100
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	211.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	340.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	85.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	350
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	135.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	63.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-775.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	199.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	356.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	366
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	356.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	356.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	147.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	429.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	209.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	313.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	212.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	519.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	81.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	426.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	126
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	37.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	519.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	400
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	410
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6,575.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	130
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	410
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	130
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	261.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	34.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	170.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	34.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	120
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	413.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	227.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	719.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	153.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	530.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	587.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	375.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	316.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	127.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	67.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	100
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,143
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	100
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,143
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	410
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	202.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	291.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	170.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	176.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	367.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	245.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	54.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	176.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	115.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	39.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,120.6

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	52,589.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	856.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38,184.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	97.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	148.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	100.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	205.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	126.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	126.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,004
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	96.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	779
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,948.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	320
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	100
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,143
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	77.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,490.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,444.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	514.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,012.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26,187.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	199.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	370.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	212.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	203.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9,964.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	99.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-102.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	229.17

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.69
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	355.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	215.51
NONOP	426500	MISC INCC 09335 Broemeling Dir Custom	1,514.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-67.31
NONOP	426500	MISC INCC 05320 Rosentrate VP of Ener	261.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-63.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	551.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	187.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	200.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	77.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-27.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,027.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	285.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	482.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,416.91
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman &	203
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	113.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	483.65
NONOP	426500	MISC INCC 01754 Magruder, Dir Trans C	1,346.16
NONOP	426500	MISC INCC 00496 Corder, Jar Dir I T Infr	188.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,606
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	66.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	77.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-35.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-13.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	64.5
NONOP	426500	MISC INCC 05320 Rosentrate VP of Ener	65.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-384.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	218.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	348.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	63.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	616.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.84
NONOP	426500	MISC INCC 01209 Rose, Mela Regional B	144.23

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2,886.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,359.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	411.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	69.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	68.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	258.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.6
NONOP	426500	MISC INCC 03512 Thies, Marl Sr VP and	1,144.94
NONOP	426500	MISC INCC 78921 Simmons, l Auditor Inf	48.17
NONOP	426500	MISC INCC 02552 Christie, K VP Ext Affa	3,230.76
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	1,241.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,943.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	49.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,413.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,169.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	107.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	85,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	59.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-23.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	36,959.85
NONOP	426100	DUES AND DONATIONS	7.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	169.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	27.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-476.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-230.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	71.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-120.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-24.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-290.19

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-4.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-296.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.09
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	155.22
NONOP	426500	MISC INCC 03904 Tatko, Mict Regional B	53.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	185.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2,806.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	739.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	163.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	157.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	117.18
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	1,241.76
NONOP	426500	MISC INCC 02552 Christie, Kc VP Ext Affa	2,769.23
NONOP	426500	MISC INCC 03890 Smith, Brai Mgr Corp C	211.25
NONOP	426500	MISC INCC 00365 Meyer, Da\ VP & Chief	4,461.54
NONOP	426500	MISC INCC 00991 Howard, Bi Sr Dir Envi	1,319.1
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	3,201.93
NONOP	426500	MISC INCC 15095	608.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	165.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2,802.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-5.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	147.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-5,955.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	309.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	43.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	70.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	90
NONOP	426500	MISC INCC 88740 Vermillion, President /	313.7
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	1,862.64
NONOP	426500	MISC INCC 03600 Wenz, Stac Analyst Sr	44.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	79.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	51.29

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	40.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,408.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-4.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	87.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,076.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.51
NONOP	426100	DUES AND DONATIONS	4.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,952.14
NONOP	426500	MISC INCC 03984      McLelland, Analyst Fin	399.1
NONOP	426500	MISC INCC 01750      Krasselt, R VP & Contr	459.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-505.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,234.4
NONOP	426500	MISC INCC 01168      Vickers, La Dir Financi	141.27
NONOP	426500	MISC INCC 15095	730.5
NONOP	426100	DUES AND DONATIONS	-6.73
NONOP	426500	MISC INCC 03773      Smith, Jeni Regulatory	2,286.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	140.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.34
NONOP	426500	MISC INCC 03512      Thies, Marl Sr VP and	312.26
NONOP	426500	MISC INCC 85931      Thackston, Sr VP Ener	305.77
NONOP	426500	MISC INCC 00167      Ehrbar, Pa Director of	2,297.67
NONOP	426500	MISC INCC 02552      Christie, K€ VP Ext Affe	1,692.31
NONOP	426500	MISC INCC 02565      Durkin, Ma Sr VP Gene	3,379.81
NONOP	426500	MISC INCC 88740      Vermillion, President A	4,914.67
NONOP	426500	MISC INCC 00167      Ehrbar, Pa Director of	4,040.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-87,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	98.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.52
NONOP	426100	DUES AND DONATIONS	-11.11
NONOP	426100	DUES AND 03351      Beil, Aniss€ IT Program	269.2
NONOP	426500	MISC INCC 03512      Thies, Marl Sr VP and	832.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.24
NONOP	426500	MISC INCC 04729      Majure, Jai Regulatory	279.45
NONOP	426500	MISC INCC 85931      Thackston, Sr VP Ener	611.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	74.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	285.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.02

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-4,398.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	94.98
NONOP	426500	MISC INCC 18451 Deubel, De Executive /	448.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	44.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.75
NONOP	426500	MISC INCC 01856 Hanson, Pc Coord Rate	199.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,601.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,379.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.79
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman &	3,248.07
NONOP	426100	DUES AND DONATIONS	-93.38
NONOP	426500	MISC INCC 00167 Ehrbar, Pa Director of	2,218.45
NONOP	426500	MISC INCC 00365 Meyer, Da VP & Chief	9,201.92
NONOP	426500	MISC INCC 62390 Mueller, C& Mgr Rev Ac	129.81
NONOP	426500	MISC INCC 18451 Deubel, De Executive /	15.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	698.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,082.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	507.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	190.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	286.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	204
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	132.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	49.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	196.8
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	279.45
NONOP	426500	MISC INCC 03512 Thies, Marl Sr VP and	728.61
NONOP	426500	MISC INCC 85931 Thackston, Sr VP Ener	152.88
NONOP	426500	MISC INCC 03773 Smith, Jen Regulatory	2,286.87
NONOP	426500	MISC INCC 03512 Thies, Marl Sr VP and	936.77
NONOP	426100	DUES AND DONATIONS	5.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-6,369.83
NONOP	426100	DUES AND DONATIONS	25.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	79.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	108.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	597.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	142.95



NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	857.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	731.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	86.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	167.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	144
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	27.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.93
NONOP	426500	MISC INCC09427 Ellenson, C Sr Mgr Cor	195.78
NONOP	426500	MISC INCC00167 Ehrbar, Pa Director of	792.3
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	1,862.64
NONOP	426500	MISC INCC 45820 Kimball, P& Sr Regulat	201.08
NONOP	426500	MISC INCC09427 Ellenson, C Sr Mgr Cor	261.04
NONOP	426500	MISC INCC04430 Fielder, Ca Communic	851.67
NONOP	426500	MISC INCC02552 Christie, K& VP Ext Affa	2,461.53
NONOP	426500	MISC INCC00868 Kettner, Ct Acctg Anal	120.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	65,569.22
NONE	408200	TAXES OTHER THAN INCOME - OTHE	-13.14
NONE	408200	TAXES OTHER THAN INCOME - OTHE	-42.04
NONOP	426100	DUES AND DONATIONS	10.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	49.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	411.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	158.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6,369.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	225.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	305.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	105.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,230.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,048.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	118.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	289.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	431.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	67.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	59.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	42,465.5
NONOP	426500	MISC INCC88740 Vermillion, President /	2,091.33
NONOP	426500	MISC INCC08059 Gervais Fal Sr Mgr Reg	1,513.36
NONOP	426500	MISC INCC04904 Payne, Ryc Software C	568.35

NONOP	426500	MISC INCC03773	Smith, Jeni Regulatory	2,390.85
NONOP	426500	MISC INCC01729	Wilcox, Jo! Mgr Invest	206.4
NONOP	426500	MISC INCC00365	Meyer, Da\ VP & Chief	4,963.45
NONOP	426500	MISC INCC61582	Morris, Scc Chairman &	3,248.08
NONOP	426500	MISC INCC04430	Fielder, Ca Communic	1,987.2
NONOP	426500	MISC INCC03512	Thies, MarlSr VP and	104.09
NONOP	426100	DUES AND DONATIONS		27.76
NONOP	426100	DUES AND DONATIONS		14.81
NONOP	426100	DUES AND DONATIONS		88.84
NONOP	426100	DUES AND DONATIONS		177.68
NONOP	426100	DUES AND DONATIONS		64.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		9.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-8,152.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		30.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		99.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		19.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		33.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		614.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		437.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,667.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,024.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,523.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		33.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		50.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		177.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		17.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		31.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		478.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		191.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		24.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5.12
NONOP	426500	MISC INCC04193	Stromberg, Sr Account	80.71
NONOP	426500	MISC INCC03512	Thies, MarlSr VP and	312.26
NONOP	426500	MISC INCC00448	Carroll, Su: Software D	849.24
NONOP	426500	MISC INCC04430	Fielder, Ca Communic	851.66
NONOP	426500	MISC INCC02552	Christie, K€ VP Ext Affe	2,615.39
NONOP	426500	MISC INCC00167	Ehrbar, Pa: Director of	4,119.99
NONOP	426500	MISC INCC02314	Coulson, R Analyst Fin	526.1
NONOP	426500	MISC INCC94452	Andrews, E Sr Mgr Rev	1,195.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		166.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		9,130
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,980
NONOP	426100	DUES AND DONATIONS		45.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		48,912.5

NONOP	426100	DUES AND DONATIONS	2.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.59
NONOP	426100	DUES AND DONATIONS	-24.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	284.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,042.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,382.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6,342.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	326.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	174.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20,297.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	45.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	119.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	180.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	55.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	41.77
NONOP	426500	MISC INCC 94452 Andrews, E Sr Mgr Rev	821.81
NONOP	426500	MISC INCC 45820 Kimball, P& Sr Regulat	502.73
NONOP	426500	MISC INCC 81858 Sprague, K Sr Dir Gove	698.32
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman &	10,150.25
NONOP	426500	MISC INCC 04133 Webb, Rol& HRIS-Payro	93.06
NONOP	426500	MISC INCC 88740 Vermillion, President /	2,927.88
NONOP	426500	MISC INCC 04682 Hesler, Gre Senior Cou	70.71
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman &	4,060.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	95.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9,211.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	36.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	361.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	133.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-7,710.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	132.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,380.77
NONOP	426100	DUES AND DONATIONS	12.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	399.15
NONOP	426500	MISC INCC 03998 Bachtel-Br& Senior Cou	1,435.16
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	513.82
NONOP	426500	MISC INCC 00167 Ehrbar, Pa Director of	3,169.25
NONOP	426500	MISC INCC 45820 Kimball, P& Sr Regulat	1,558.5
NONOP	426500	MISC INCC 00365 Meyer, Da\ VP & Chief	9,759.6
NONOP	426500	MISC INCC 00496 Corder, Jar Dir I T Infr	282.1
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman &	4,060.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6,116.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-96.02

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	118.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	190.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,080.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	166.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	96.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-45.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	142.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	271.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	291.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,975.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	434.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	148.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	231.73
NONOP	426100	DUES AND DONATIONS	1.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-624.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	67.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	128.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	104.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.23
NONOP	426500	MISC INCC 02314 Coulson, R Analyst Fin	263.06
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman &	812.02
NONOP	426500	MISC INCC 03512 Thies, Marl Sr VP and	2,914.42
NONOP	426500	MISC INCC 94452 Andrews, E Sr Mgr Rev	71.84
NONOP	426500	MISC INCC 04383 Leija, Andr Mgr IT Pro	524.79
NONOP	426500	MISC INCC 04960 Halloran, M IT Program	43.86
NONOP	426500	MISC INCC 00496 Corder, Jar Dir I T Infr	1,463.55
NONOP	426500	MISC INCC 02728 Busby, Mic Mgr IT Ope	529.05
NONOP	426500	MISC INCC 05014 Pegg, Jaso Domain Ar	538.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2,438.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	244.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-993.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-7.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-25.38
NONOP	426500	MISC INCC 00167 Ehrbar, Pa Director of	4,153.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-38.06
NONOP	426500	MISC INCC 00991 Howard, B Sr Dir Envi	-79.27
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	262.5
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman &	-591.35
NONOP	426500	MISC INCC 45820 Kimball, P Sr Regulat	-1,981.94
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	775.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	783.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-38.05
NONOP	426500	MISC INCC 04430 Fielder, Ca Communic	859.54
NONOP	426500	MISC INCC 03512 Thies, Marl Sr VP and	1,010.1

NONOP	426500	MISC INCC02552	Christie, K VP Ext Affa	-4,066.96
NONOP	426500	MISC INCC92538	Anderson, Dir of Corp	597
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		13.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4,733.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		86.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		129.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		646.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,863.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		993.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		92.28
NONOP	426500	MISC INCC04452	Brandkamç Exec Asst I	46.45
NONOP	426500	MISC INCC05129	Rile, Christ Exec Asst I	52.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		31.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		15.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		116.03
NONOP	426500	MISC INCC03338	Miller, Jose Regulatory	-48.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		338.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		158.13
NONOP	426500	MISC INCC94452	Andrews, E Sr Mgr Rev	933.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		116.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-6,587.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCC64690	Norwood, IVP State &	649.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		190.76
NONOP	426500	MISC INCC00167	Ehrbar, Pa Director of	4,025.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,819.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		741.68
NONOP	426500	MISC INCC00991	Howard, B Sr Dir Envi	4,439.26
NONOP	426500	MISC INCC85931	Thackston, Sr VP Ener	3,030.77
NONOP	426500	MISC INCC08059	Gervais Fa Sr Mgr Reg	4,157.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		182.88
NONOP	426500	MISC INCC45464	Kensok, Ja VP & CIO	775.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		33.39
NONOP	426500	MISC INCC00348	Lang, Jaso Dir of Corp	430.29
NONOP	426500	MISC INCC01750	Krasselt, R VP & Contr	103.94
NONOP	426500	MISC INCC81858	Sprague, K Sr Dir Gove	3,381.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		253.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		314.23
NONOP	426500	MISC INCC53260	Lynch, Pati Dir Energy	1,020.5
NONOP	426500	MISC INCC81858	Sprague, K Sr Dir Gove	869.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-201.81

NONOP	426500	MISC INCC00991	Howard, B\Sr Dir Envi	3,170.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		16.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,524.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,015,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7,112.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		73.13
NONOP	426500	MISC INCC60170	Fleming, S\Corp Secre	268.8
NONOP	426500	MISC INCC03338	Miller, Jose Regulatory	121.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-119.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		58.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		27.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		85.27
NONOP	426500	MISC INCC00188	Feltes, Kar Sr VP Chie	1,706.83
NONOP	426500	MISC INCC03890	Smith, BraiMgr Corp C	975
NONOP	426500	MISC INCC03890	Smith, BraiMgr Corp C	81.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		31.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		394.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		51.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		43.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,860.01
NONOP	426500	MISC INCC61582	Morris, Scc Chairman &	8,673.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		48.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		110.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		72.18
NONOP	426500	MISC INCC92538	Anderson, Dir of Corp	2,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		579.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		10.16
NONOP	426500	MISC INCC61582	Morris, Scc Chairman &	8,397.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		355.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3,758.68
NONOP	426500	MISC INCC45464	Kensok, Ja VP & CIO	4,910.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		74.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-2.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		8.36
NONOP	426500	MISC INCC64690	Norwood, IVP State &	5,062.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		10.36
NONOP	426500	MISC INCC00496	Corder, Jar Dir I T Infr	182.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		201.09
NONOP	426500	MISC INCC02552	Christie, K\VP Ext Affa	1,951.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		113.88
NONOP	426500	MISC INCC00365	Meyer, Dav VP & Chief	972.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		244.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5.08
NONOP	426500	MISC INCC03338	Miller, Jose Regulatory	48.75
NONOP	426500	MISC INCC05129	Rile, Christ Exec Asst I	13.22
NONOP	426500	MISC INCC81858	Sprague, K Sr Dir Govt	1,932.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-38.29
NONOP	426500	MISC INCC00496	Corder, Jar Dir I T Infr	3,658.85
NONOP	426500	MISC INCC53260	Lynch, Pati Dir Energy	680.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		63.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		243.84

NONOP	426500	MISC INCC00365	Meyer, Da\VP & Chief	5,672.02
NONOP	426500	MISC INCC02552	Christie, Kε VP Ext Affε	8,134.31
NONOP	426500	MISC INCC01406	Williams, L Executive /	-61.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,485.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		968.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		975.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		37.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		25.19
NONOP	426500	MISC INCC81858	Sprague, K Sr Dir Govε	6,956.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12,240
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		33.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		43.92
NONOP	426500	MISC INCC 76183	Schlect, Ed Chief Strat	1,946.16
NONOP	426500	MISC INCC02565	Durkin, Ma Sr VP Gene	700
NONOP	426500	MISC INCC01406	Williams, L Executive /	309.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		184.06
NONOP	426500	MISC INCC02449	Howell, Da Dir Operati	3,059.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,070.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		#####
NONOP	426500	MISC INCC 45820	Kimball, Pε Sr Regulatr	2,803.72
NONOP	426500	MISC INCC 76183	Schlect, Ed Chief Strat	5,595.2
NONOP	426500	MISC INCC00991	Howard, Bι Sr Dir Envi	79.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		19.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		57.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		275.96
NONOP	426500	MISC INCC64690	Norwood, IVP State &	2,206.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		49.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7,617.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		159.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		69.61
NONOP	426500	MISC INCC04729	Majure, Jai Regulatory	424.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.63
NONOP	426500	MISC INCC88658	Van Orden Dir Interna	44.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		174.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		21.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20.18
NONOP	426500	MISC INCC01856	Hanson, Pε Coord Rate	104
NONOP	426500	MISC INCC03512	Thies, Marl Sr VP and	2,020.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-150.02
NONOP	426500	MISC INCC00365	Meyer, Da\VP & Chief	810.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		55.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		619.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		96.36
NONOP	426500	MISC INCC01729	Wilcox, Joι Mgr Invest	334.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		10.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-152.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		40.32
NONOP	426500	MISC INCC64690	Norwood, IVP State &	1,038.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		69.83

NONOP	426500	MISC INCC00188	Feltes, Kar Sr VP Chie	3,413.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		918.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-503.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,682.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-3.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		533.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		29.69
NONOP	426500	MISC INCC03338	Miller, Jose Regulatory	48.75
NONOP	426500	MISC INCC64690	Norwood, IVP State &	9,086.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		960.66
NONOP	426500	MISC INCC04430	Fielder, Ca Communic	312.56
NONOP	426500	MISC INCC61582	Morris, Scc Chairman &	1,951.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		159.17
NONOP	426500	MISC INCC64690	Norwood, IVP State &	778.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-0.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-1.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		28.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		318.35
NONOP	426500	MISC INCC03890	Smith, Brai Mgr Corp C	1,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		80.96
NONOP	426500	MISC INCC03512	Thies, Marl Sr VP and	10,605.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		148.18
NONOP	426500	MISC INCC09427	Ellenson, C Sr Mgr Cor	1,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		36.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		34.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		242.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		32.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,062.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		495.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		236.11
NONOP	426500	MISC INCC00188	Feltes, Kar Sr VP Chie	6,826.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		646.09
NONOP	426500	MISC INCC03338	Miller, Jose Regulatory	48.75
NONOP	426500	MISC INCC00416	Brandon, A Sr Regulat	383.98
NONOP	426500	MISC INCC04682	Hesler, Gre Senior Cou	205.95
NONOP	426500	MISC INCC85931	Thackston, Sr VP Ener	3,030.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		541.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,368.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-157.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		186.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		39.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		100.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-0.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		13.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		23.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		634.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		43.34



NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	456.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	190.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	148.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	210.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	410
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	170.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	45.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	453.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	150.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	206.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	60
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	46.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,687.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,244.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-12,302.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10,177
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,261.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	70.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	143.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,108
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	59.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	349.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	267.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	667
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	44.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	147.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	494.2

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	494.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	90.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	112.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	308.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	60
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,700
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	667
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10,617.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10,493.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	887.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	422.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	358
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	88.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	255.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	324.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	189.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	34.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	157.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	243.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	746.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	625.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	745.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	60
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	385.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	289.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	63.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	353.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	745.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	813.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	530.99

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,185.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	530.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	201.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-118
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	429.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	189.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	189.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	429.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	217.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,707.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	98.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	107.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	100
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	705.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	393
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	32.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	410
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	350.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	475.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,320.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	211.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	154
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	131.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	248.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	287.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	725.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	410
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,490.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	667
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	637.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,175
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	41.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	157.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,365
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,696.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,288.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14,459.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	146.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,143
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	495
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	740.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	132.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	157.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	261.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	49.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	48,292.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6,285.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6,127.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	928.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	58,068.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8,737
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	86,682.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	36,283.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	146.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	451.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	118,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	261.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	399,378
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-67.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	102.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	94.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	102.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-304.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-135.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	146.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	198.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	65.23
NONOP	426500	MISC INCC 00496 Corder, Jar Dir I T Infr	94.03
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	372.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.3
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	186.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	45.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	39.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1.55

NONOP	426500	MISC INCC 09335	Broemeling Dir Custom	189.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		10.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		32.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		132.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-147.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		13.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,690.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		107.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		8.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		451.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		245.62
NONOP	426500	MISC INCC 00496	Corder, Jar Dir I T Infr	188.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		94.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		14.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		227.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		31.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		33.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		14.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		228.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		519.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		25.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6.3
NONOP	426500	MISC INCC 61582	Morris, Scc Chairman &	3,248.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		338.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		27.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		33.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-53.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		30.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-71.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		86.76
NONOP	426500	MISC INCC 05320	Rosentrate VP of Ener	130.77
NONOP	426500	MISC INCC 02552	Christie, Kc VP Ext Affa	76.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-1,216.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		964.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-304.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		699.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		172.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		36.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		185.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		105.04
NONOP	426500	MISC INCC 70801	Quincy, Dir Dir Leader:	2,806.9
NONOP	426500	MISC INCC 05320	Rosentrate VP of Ener	130.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,230.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		304.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		102.68

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	105.66
NONOP	426500	MISC INCC05320 Rosentrate VP of Ener	2,353.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	56.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-12.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	32.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	199.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-5.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-378.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-83.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	108.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.87
NONOP	426500	MISC INCC04729 Majure, Jai Regulatory	223.56
NONOP	426500	MISC INCC04430 Fielder, Ca Communic	-121.67
NONOP	426500	MISC INCC61582 Morris, Scc Chairman &	812.02
NONOP	426500	MISC INCC76183 Schlect, Ed Chief Strat	124.04
NONOP	426500	MISC INCC61582 Morris, Scc Chairman &	406.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	125.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	157.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,419.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	120.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	474.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	40.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,806.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14,974.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	52.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	391.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	179.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,378
NONOP	426100	DUES AND DONATIONS	11.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-12.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,913.58

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-49.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-190.45
NONOP	426500	MISC INCC03904 Tatko, Micl Regional B	109.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	76.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-15.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.05
NONOP	426500	MISC INCC01856 Hanson, P& Coord Rate	26.65
NONOP	426500	MISC INCC45820 Kimball, P& Sr Regulat	201.09
NONOP	426500	MISC INCC45464 Kensok, Ja VP & CIO	793.26
NONOP	426500	MISC INCC04052 Best, Mark Sr Network	11.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2,845.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,231.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-22.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	126.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	137.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	106.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	709.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	751.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	654.21
NONOP	426500	MISC INCC18451 Deubel, D& Executive /	30.92
NONOP	426500	MISC INCC61582 Morris, Scc Chairman &	1,015.02
NONOP	426500	MISC INCC01750 Krasselt, R VP & Contr	229.8
NONOP	426500	MISC INCC60170 Fleming, S Corp Secre	199.42
NONOP	426500	MISC INCC87695 Prince, Mai Dir Benefit	261.59
NONOP	426500	MISC INCC18451 Deubel, D& Executive /	30.92
NONOP	426500	MISC INCC02749 DiLuciano, Dir Elec En	156.96
NONOP	426500	MISC INCC00496 Corder, Jar Dir I T Infr	188.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	92,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	660
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	45.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	660
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,640
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	27.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7,621.02

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	468.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	78.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.05
NONE	408200	TAXES OTHER THAN INCOME - OTHE	3.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	32.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-90.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.06
NONOP	426500	MISC INCC00365 Meyer, Da\VP & Chief	7,389.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	979.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	620.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	49.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,080.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,585.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	60.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	34.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	169.25
NONOP	426100	DUES AND DONATIONS	-11.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	58.24
NONOP	426500	MISC INCC08059 Gervais FalSr Mgr Rec	1,117.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.79
NONOP	426500	MISC INCC04430 Fielder, Ca Communic	527.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	191.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	150.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	60.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.88
NONOP	426100	DUES AND DONATIONS	-62.47
NONOP	426500	MISC INCC 76183 Schlect, EdChief Strat	248.08



NONOP	426500	MISC INCC01729	Wilcox, Jo! Mgr Invest	412.81
NONOP	426500	MISC INCC04430	Fielder, Ca Communic.	527.23
NONOP	426500	MISC INCC01768	Smith, Gra Application	70.58
NONOP	426500	MISC INCC45820	Kimball, P&Sr Regulat	653.54
NONOP	426500	MISC INCC00496	Corder, Jar Dir I T Infr	188.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		811.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-160,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,716
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		45.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		34.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		15.23
NONOP	426100	DUES AND DONATIONS		62.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,894.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,362.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		125.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		39.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		35,033.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		40
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		13.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		15.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		75.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		10.38
NONOP	426100	DUES AND DONATIONS		16.15
NONOP	426500	MISC INCC02565	Durkin, Ma Sr VP Gene	800.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		28.61
NONOP	426100	DUES AND DONATIONS		32.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		42.31
NONOP	426500	MISC INCC76183	Schlect, Ed Chief Strat	310.1
NONOP	426500	MISC INCC03830	Pendergraf Mgr - D O	425
NONOP	426100	DUES AND DONATIONS		3.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-596.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		44.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		50.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		755.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		14.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		25.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,730.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,331.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		8,191.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7,990.08
NONOP	426500	MISC INCC04430	Fielder, Ca Communic.	1,865.53
NONOP	426500	MISC INCC03984	McLelland, Analyst Fin	249.44
NONOP	426500	MISC INCC01856	Hanson, P&Coord Rate	146.58
NONOP	426500	MISC INCC05320	Rosentrate VP of Ener	130.77
NONOP	426500	MISC INCC02552	Christie, K&VP Ext Affa	3,230.75
NONOP	426500	MISC INCC01729	Wilcox, Jo! Mgr Invest	68.8
NONOP	426100	DUES AND DONATIONS		80.76
NONOP	426100	DUES AND DONATIONS		0.42

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.7
NONOP	426100	DUES AND DONATIONS	80.76
NONOP	426100	DUES AND DONATIONS	20.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	37.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	204.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	83.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	268.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	58.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	73.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	119.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.95
NONOP	426500	MISC INCC 88658 Van Orden Dir Interna	730.05
NONOP	426500	MISC INCC 85931 Thackston, Sr VP Ener	458.64
NONOP	426500	MISC INCC 03600 Wenz, Stac Analyst Sr	155.33
NONOP	426500	MISC INCC 01768 Smith, Gra Application	35.29
NONOP	426500	MISC INCC 00365 Meyer, Da\ VP & Chief	2,230.76
NONOP	426500	MISC INCC 85931 Thackston, Sr VP Ener	1,223.08
NONOP	426500	MISC INCC 08059 Gervais Fal Sr Mgr Reg	72.06
NONOP	426500	MISC INCC 04547 Machado, (Analyst Fin	810.52
NONOP	426500	MISC INCC 03512 Thies, Marl Sr VP and	936.78
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	889.4
NONOP	426500	MISC INCC 00448 Carroll, Su: Software D	1,117.42
NONOP	426500	MISC INCC 00365 Meyer, Da\ VP & Chief	2,788.45
NONE	408200	TAXES OTHER THAN INCOME - OTHE	-26.28
NONE	408200	TAXES OTHER THAN INCOME - OTHE	-84.08
NONOP	426500	MISC INCC 01492 Lester, Ste Database /	175.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1.49
NONOP	426100	DUES AND DONATIONS	-5.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	326.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	49.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	119.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,009.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	242.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	63.39

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	94.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	234.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	80.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,422.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15,742.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8,537.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	55.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	383.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	42.65
NONOP	426500	MISC INCC 45820 Kimball, P&Sr Regulat	502.72
NONOP	426500	MISC INCC 04831 Thilo, Meg;Mgr - D O	126.65
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	4,180.29
NONOP	426500	MISC INCC 01856 Hanson, P&Coord Rate	39.97
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	1,241.76
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	661.05
NONOP	426500	MISC INCC 05109 Dengel, Ke Project Mg	155.68
NONOP	426500	MISC INCC 03600 Wenz, Stac Analyst Sr	239.29
NONOP	426100	DUES AND 03351 Beil, Aniss& IT Program	134.6
NONOP	426500	MISC INCC 01750 Krasselt, R VP & Contr	459.6
NONOP	426500	MISC INCC 01187 Chepin, M&Database /	738.13
NONOP	426500	MISC INCC 00736 Munson, A; Director of	156
NONE	408200	TAXES OTHER THAN INCOME - OTHE	-87.59
NONOP	426100	DUES AND DONATIONS	55.53
NONOP	426100	DUES AND DONATIONS	16.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	416.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,153
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	220.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	121.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	714
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	40.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	154.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	661.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	81.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.57

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	483.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	93.38
NONOP	426500	MISC INCC 88740 Vermillion, President /	1,045.67
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman &	3,654.09
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	2,115.38
NONOP	426500	MISC INCC 05067 Totic Defe Acctg Anal	39.54
NONOP	426500	MISC INCC 04904 Payne, Ry& Software C	321.26
NONOP	426500	MISC INCC 04854 Daymont, I Software C	24.18
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	335.34
NONOP	426500	MISC INCC 04654 Grabow, B  Database /	305.32
NONOP	426500	MISC INCC 03890 Smith, Bra  Mgr Corp C	845
NONOP	426500	MISC INCC 02346 Meister, K& Acctg Anal	40.15
NONOP	426500	MISC INCC 01768 Smith, Gra Application	70.58
NONOP	426500	MISC INCC 00365 Meyer, Da\ VP & Chief	3,067.3
NONOP	426500	MISC INCC 03505 Scarlett, A  Director Sh	137.51
NONOP	426500	MISC INCC 43878 Judge, Tar Mgr Rev Ac	139.86
NONOP	426500	MISC INCC 01768 Smith, Gra Application	35.29
NONOP	426500	MISC INCC 01750 Krasselt, R VP & Contr	631.96
NONOP	426500	MISC INCC 03338 Miller, Jose Regulatory	100.42
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	396.63
NONOP	426500	MISC INCC 85931 Thackston, Sr VP Ener	3,822.12
NONOP	426500	MISC INCC 08059 Gervais Fal Sr Mgr Reg	2,738.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	133.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	186.21
NONOP	426100	DUES AND DONATIONS	14.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,190.65
NONOP	426100	DUES AND DONATIONS	40.39
NONOP	426100	DUES AND DONATIONS	8.01
NONOP	426100	DUES AND DONATIONS	10.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	273.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	411.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	335.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	37.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	518.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,620.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,641.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	506.48
NONOP	426100	DUES AND DONATIONS	1.85
NONOP	426500	MISC INCC 03773 Smith, Jen  Regulatory	3,898.12
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	455.09
NONOP	426500	MISC INCC 88740 Vermillion, President /	4,810.1
NONOP	426500	MISC INCC 02831 Arts, Reub  Manager D	57.79
NONOP	426500	MISC INCC 03338 Miller, Jose Regulatory	150.63
NONOP	426500	MISC INCC 05320 Rosentrate VP of Ener	523.08
NONOP	426500	MISC INCC 60170 Fleming, S  Corp Secre	249.28

NONOP	426500	MISC INCC 45464	Kensok, Ja VP & CIO	793.26
NONOP	426500	MISC INCC 00991	Howard, Bi Sr Dir Envi	164.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		22.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		9.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		21.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		215.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4,528.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		35.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,394.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,715.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		15.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		32.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		357.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,415.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		110.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		10.75
NONOP	426100	DUES AND DONATIONS		-2.52
NONOP	426100	DUES AND DONATIONS		-8.08
NONE	408200	TAXES OTHER THAN INCOME - OTHE		1.67
NONOP	426500	MISC INCC 45464	Kensok, Ja VP & CIO	396.63
NONOP	426500	MISC INCC 01750	Krasselt, R VP & Contr	1,034.13
NONOP	426500	MISC INCC 02552	Christie, K VP Ext Affa	8,000.01
NONOP	426500	MISC INCC 03577	Garrett, Lis Products a	134.32
NONOP	426500	MISC INCC 04828	Markson, C Sr Account	232.96
NONOP	426500	MISC INCC 39839	Silkworth, Mgr Enterp	312.59
NONOP	426100	DUES AND DONATIONS		16.83
NONOP	426100	DUES AND DONATIONS		-0.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		60.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		9.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,327.79
NONOP	426100	DUES AND DONATIONS		2.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-22.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		15.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		383.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-21.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-756.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		181.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		26.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		25.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-3,772.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3,740.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		148.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		9,658.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		26.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		75.43

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	185.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	114.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,623.23
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	1,241.76
NONOP	426500	MISC INCC 01729 Wilcox, Jo! Mgr Invest	137.6
NONOP	426500	MISC INCC 03137 Bonfield, S Acct Execu	150
NONOP	426500	MISC INCC 04960 Halloran, M IT Program	45.09
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	186.06
NONOP	426500	MISC INCC 88740 Vermillion, President /	5,228.38
NONOP	426500	MISC INCC 00167 Ehrbar, Pa! Director of	6,153.8
NONOP	426500	MISC INCC 02412 Dever, Pat! Chief Data	721.65
NONOP	426500	MISC INCC 03832 Roys, Walt Mgr Syster	548.27
NONOP	426500	MISC INCC 05320 Rosentrate VP of Ener	1,307.69
NONOP	426500	MISC INCC 00188 Feltes, Kar Sr VP Chie	346.16
NONOP	426500	MISC INCC 23024 Faulkenber Dir of Natu	862.87
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	1,156.24
NONOP	426500	MISC INCC 00365 Meyer, Da\ VP & Chief	7,249.98
NONOP	426500	MISC INCC 00416 Brandon, A Sr Regulat	767.96
NONOP	426500	MISC INCC 02552 Christie, K! VP Ext Aff	7,692.29
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	597
NONOP	426500	MISC INCC 04598 Machado, I Sr Regulat	1,373.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,863.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	121.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,438.9
NONOP	426500	MISC INCC 01856 Hanson, P! Coord Rate	-91
NONOP	426500	MISC INCC 53260 Lynch, Pat! Dir Energy	170.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,058.49
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman :	591.38
NONOP	426500	MISC INCC 45820 Kimball, P! Sr Regulat	1,981.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-25.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-86.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-46.38
NONOP	426500	MISC INCC 03890 Smith, Bra! Mgr Corp C	-162.48
NONOP	426500	MISC INCC 01856 Hanson, P! Coord Rate	91
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	962.5
NONOP	426500	MISC INCC 81858 Sprague, K Sr Dir Gove	579.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-11.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-20.3
NONOP	426500	MISC INCC 04598 Machado, I Sr Regulat	-859.66
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman :	591.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	100.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	202.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.65

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	101.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	107.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	324.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	76.79
NONOP	426500	MISC INCC 53260 Lynch, Pat Dir Energy	170.08
NONOP	426500	MISC INCC00167 Ehrbar, Pa Director of	503.16
NONOP	426500	MISC INCC01750 Krasselt, R VP & Contr	5,820.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	41.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	45,846.08
NONOP	426500	MISC INCC00365 Meyer, Da VP & Chief	-8,102.89
NONOP	426500	MISC INCC04430 Fielder, Ca Communic	546.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.58
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	1,094.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,304.38
NONOP	426500	MISC INCC03512 Thies, Mar Sr VP and	404.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.04
NONOP	426500	MISC INCC04729 Majure, Jai Regulatory	196.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-7.34
NONOP	426500	MISC INCC02565 Durkin, Ma Sr VP Gene	787.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	322.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-18.84
NONOP	426500	MISC INCC88740 Vermillion, President /	4,903.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	108.22
NONOP	426500	MISC INCC03773 Smith, Jen Regulatory	1,410.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-14.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-90.99
NONOP	426500	MISC INCC88740 Vermillion, President /	98.08
NONOP	426500	MISC INCC00736 Munson, A Director of	447.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	40.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,959.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-93.25
NONOP	426500	MISC INCC45820 Kimball, Pa Sr Regulat	821.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-23.33
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	6,568.28
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	1,459.62
NONOP	426500	MISC INCC88740 Vermillion, President /	196.14
NONOP	426500	MISC INCC81858 Sprague, K Sr Dir Gov	1,835.86
NONOP	426500	MISC INCC04430 Fielder, Ca Communic	1,211.16
NONOP	426500	MISC INCC00991 Howard, Bi Sr Dir Envi	317.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.72
NONOP	426500	MISC INCC 18451 Deubel, De Executive /	-2,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	122.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,196.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	180.22
NONOP	426500	MISC INCC01729 Wilcox, Jo Mgr Invest	66.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,301.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	628.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	605.45

NONOP	426500	MISC INCC92538	Anderson, Dir of Corp	149.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3,826.31
NONOP	426500	MISC INCC01406	Williams, L Executive /	2,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		61.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCC85931	Thackston, Sr VP Ener	909.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		121.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		200.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		142.12
NONOP	426500	MISC INCC83814	Swallom, F Tech Supp	74.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-3,758.68
NONOP	426500	MISC INCC81858	Sprague, K Sr Dir Govt	1,256.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,597.88
NONOP	426500	MISC INCC87695	Prince, Mai Dir Benefit	1,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		933.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		33.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		424.47
NONOP	426500	MISC INCC00188	Feltes, Kar Sr VP Chie	13,597
NONOP	426500	MISC INCC03890	Smith, BraiMgr Corp C	487.5
NONOP	426500	MISC INCC76183	Schlect, Ed Chief Strat	5,595.2
NONOP	426500	MISC INCC03890	Smith, BraiMgr Corp C	81.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-10.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		150.93
NONOP	426500	MISC INCC85931	Thackston, Sr VP Ener	2,424.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		26.16
NONOP	426500	MISC INCC60170	Fleming, SiCorp Secre	2,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,746.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,179.47
NONOP	426500	MISC INCC03338	Miller, Jose Regulatory	97.5
NONOP	426500	MISC INCC94452	Andrews, E Sr Mgr Rev	17.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		530.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,133.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		44.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,402.23
NONOP	426500	MISC INCC01729	Wilcox, JoI Mgr Invest	133.86
NONOP	426500	MISC INCC61582	Morris, Scc Chairman z	2,759.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4,350
NONOP	426500	MISC INCC00167	Ehrbar, Pa Director of	1,923.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		148.89
NONOP	426500	MISC INCC45820	Kimball, Pz Sr Regulat	3,577.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		18,311.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		15.5
NONOP	426500	MISC INCC00365	Meyer, Da\ VP & Chief	8,102.89
NONOP	426500	MISC INCC76183	Schlect, Ed Chief Strat	729.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		79.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-2.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		53.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		620.86



NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	87.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,773.96
NONOP	426500	MISC INCC 81858 Sprague, K Sr Dir Govt	3,381.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.71
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	446.16
NONOP	426500	MISC INCC 02552 Christie, K VP Ext Affs	4,347.44
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman &	3,547.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-28.96
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	3,405.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	49.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	90
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	301.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	328.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,855.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.79
NONOP	426500	MISC INCC 01540 Pluth, Jear Regulatory	274.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	107.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,615.77
NONOP	426500	MISC INCC 00991 Howard, B Sr Dir Envi	3,805.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.44
NONOP	426500	MISC INCC 08059 Gervais Fal Sr Mgr Reg	1,455.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19,400
NONOP	426500	MISC INCC 81858 Sprague, K Sr Dir Govt	483.13
NONOP	426500	MISC INCC 09427 Ellenson, C Sr Mgr Cor	2,412.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	243.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	761.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,041.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-33.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,674.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	309.37
NONOP	426500	MISC INCC 04430 Fielder, Ca Communic	273.49
NONOP	426500	MISC INCC 88740 Vermillion, President /	-4,903.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,014.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	72.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,130.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	44.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	515.36
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	-1,459.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	84.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	350.63
NONOP	426500	MISC INCC 94452 Andrews, E Sr Mgr Rev	-933.84

NONOP	426500	MISC INCC00991	Howard, B Sr Dir Envi	2,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-34.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		364.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		870.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-36.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		328.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		587.9
NONOP	426500	MISC INCC03512	Thies, MarlSr VP and	4,747.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		546.02
NONOP	426500	MISC INCC08059	Gervais FalSr Mgr Reg	2,078.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		215.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		202.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		636.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		911.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		15.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		202.49
NONOP	426500	MISC INCC02885	Andrea, Mi Senior Cou	160.18
NONOP	426500	MISC INCC88740	Vermillion, President /	3,138.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		725.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		75.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-0.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		8,940
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		123.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5,995
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-17.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		55.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		18.02
NONOP	426500	MISC INCC01406	Williams, L Executive /	61.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		25.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-112.64
NONOP	426500	MISC INCC45820	Kimball, P&Sr Regulat	290.04
NONOP	426500	MISC INCC01750	Krasselt, R VP & Contr	1,766.99
NONOP	426500	MISC INCC02449	Howell, Da Dir Operati	3,059.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5,229.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		66.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		423.06
NONOP	426500	MISC INCC03984	McLelland, Analyst Fin	97.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,330.16
NONOP	426500	MISC INCC01750	Krasselt, R VP & Contr	4,989.25
NONOP	426500	MISC INCC87695	Prince, Mai Dir Benefit	63.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		45.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		19.75
NONOP	426500	MISC INCC45464	Kensok, Ja VP & CIO	775.38
NONOP	426500	MISC INCC03512	Thies, MarlSr VP and	-1,515.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-42.16
NONOP	426500	MISC INCC00416	Brandon, A Sr Regulat	287.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		170.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,541.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		77.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-5.7

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	433.25
NONOP	426500	MISC INCC00188 Feltes, Kar Sr VP Chie	6,826.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	52,301.81
NONOP	426500	MISC INCC01750 Krasselt, R VP & Contr	2,078.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	467.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-168.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	675.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	153.28
NONOP	426500	MISC INCC03780 Magalsky, Director Pr	746.1
NONOP	426500	MISC INCC05320 Rosentrate VP of Ener	6,456.73
NONOP	426500	MISC INCC03830 Pendergraf Mgr - D O	579.21
NONOP	426500	MISC INCC45464 Kensok, Ja VP & CIO	4,393.86
NONOP	426500	MISC INCC70801 Quincy, Dir Dir Leader:	1,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.92
NONOP	426500	MISC INCC00107 Cox, Bryan VP Safety :	378.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	42.97
NONOP	426500	MISC INCC03773 Smith, Jen Regulatory	3,223.2
NONOP	426500	MISC INCC92538 Anderson, Dir of Corp	597
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	665.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.29
NONOP	426500	MISC INCC02565 Durkin, Ma Sr VP Gene	5,425
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	191.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	178.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	454.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	148.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20,405
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	44,060.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	455.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	98.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	317.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	628.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,143
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	307.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,028.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20,593.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28,368.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	272.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	176.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	95.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.37

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	100
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,700
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	705.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	148.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	284.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	456.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	86.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,534.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,753.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	835
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	296
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	76,517.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	82,743.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	151.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	41.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	78.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	170.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	34.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	177.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	158.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	205.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	738.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	775.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	196.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	141.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	321.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	530.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	530.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	366
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	135.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	234
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	194.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	197.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	313.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	56.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	118
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	56.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	393
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	294.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	100
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	152.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,143
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	654.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	851.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	76.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	27.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	361.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	52.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	858.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	178.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	134.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7,024.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	476.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	216.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	892.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	157.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	74.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	323.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	608.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,861.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,650
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	476.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	77.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	60
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	158.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	338
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	56,936.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	776.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,002
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23,132.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,700
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,417.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21,335
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	148.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	476.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17,119.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,918.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,325
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21,708.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	671.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	27.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	32.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	103.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-316.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.71
NONOP	426500	MISC INCC 00107 Cox, Bryan VP Safety &	815.39
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	177.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	304.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	653.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	84.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	240.29

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	47.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	226.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	58.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	88.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	514.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-79.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	202.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	451.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	101.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-79.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	608.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	88.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11
NONOP	426500	MISC INCC 02749 DiLuciano, Dir Elec En	1,255.64
NONOP	426500	MISC INCC 04682 Hesler, Grē Senior Cou	1,176.92
NONOP	426500	MISC INCC 05320 Rosentrate VP of Ener	2,092.3
NONOP	426500	MISC INCC 05320 Rosentrate VP of Ener	2,876.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9,372
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13,156
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	32,670
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	140.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	76.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-201.36
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	186.06
NONOP	426500	MISC INCC 00496 Corder, Jar Dir I T Infr	94.03
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	66.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,891.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	222.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-70.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	40.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	641.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8,107.37
NONOP	426500	MISC INCC 04435 Sharp, Clin Sr Safety a	1,458.16
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	347.31
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	177.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	217.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	155.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.35

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	44.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.72
NONOP	426500	MISC INCC 03904 Tatko, Micl Regional B	160.72
NONOP	426500	MISC INCC 03165 Kimmell, P Regional B	115.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-7,195.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,918.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	99.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	43.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	577.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	82.65
NONOP	426500	MISC INCC 05320 Rosentrate VP of Ener	261.54
NONOP	426500	MISC INCC 18451 Deubel, De Executive /	30.92
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	264.42
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	186.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	56.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	237.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	236.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	318.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	53.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	723.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9,460
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,956.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-6.36
NONOP	426100	DUES AND DONATIONS	-2.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,398.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14.42



NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-173.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	482,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-9.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-20.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-15.2
NONOP	426500	MISC INCC 00188 Feltes, Kar Sr VP Chie	86.54
NONOP	426500	MISC INCC 03165 Kimmell, P Regional B	115.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	651.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-6,289.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,359.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	491.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	706.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	39.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	94.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.13
NONE	408200	TAXES OTHER THAN INCOME - OTHE	-0.68
NONOP	426500	MISC INCC 03984 McLelland, Analyst Fin	500
NONOP	426500	MISC INCC 00167 Ehrbar, Pa Director of	950.76
NONE	408200	TAXES OTI 04588 Raymond, IT Program	-20.39
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	793.26
NONOP	426500	MISC INCC 81858 Sprague, K Sr Dir Govt	1,596.22
NONOP	426500	MISC INCC 01750 Krasselt, R VP & Contr	459.6
NONOP	426500	MISC INCC 01729 Wilcox, Jo Mgr Invest	550.4
NONOP	426500	MISC INCC 45820 Kimball, Pz Sr Regulat	1,809.88
NONOP	426500	MISC INCC 02314 Coulson, R Analyst Fin	210.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,485
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	37.42
NONOP	426100	DUES AND DONATIONS	1.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	338.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,341.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,146.21
NONOP	426100	DUES AND DONATIONS	-28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	537.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	77.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	452.43

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,593.36
NONOP	426100	DUES AND DONATIONS	1.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-5.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-725.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.9
NONOP	426100	DUES AND DONATIONS	-143.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	400.13
NONOP	426500	MISC INCC 78921 Simmons, I Auditor Inf	1,397.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	809.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	163.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-6.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	67.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31.97
NONOP	426500	MISC INCC 45820 Kimball, P& Sr Regulat	1,357.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	71.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-20.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.63
NONOP	426100	DUES AND DONATIONS	22.88
NONOP	426500	MISC INCC 18451 Deubel, D& Executive /	15.46
NONOP	426500	MISC INCC 01750 Krasselt, R VP & Contr	459.6
NONOP	426500	MISC INCC 03149 Lee, Lisa M Energy Effi	31.17
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	396.63
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	74.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	620.88
NONE	408200	TAXES OT: 04588 Raymond, IT Program	20.39
NONOP	426500	MISC INCC 01856 Hanson, P& Coord Rate	266.5
NONOP	426500	MISC INCC 08059 Gervais Fal Sr Mgr Reg	2,980.75
NONOP	426100	DUES AND DONATIONS	28
NONOP	426100	DUES AND DONATIONS	11.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,955.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,802.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,173.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14.72

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	216.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	570.38
NONOP	426100	DUES AND DONATIONS	349.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	42.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50.58
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	2,483.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	160.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.94
NONOP	426500	MISC INCC 04430 Fielder, Ca Communic	446.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.4
NONOP	426500	MISC INCC 04904 Payne, Rye Software C	24.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	191.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	593.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8,903.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	57.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.24
NONOP	426500	MISC INCC 01729 Wilcox, Jo! Mgr Invest	68.8
NONOP	426500	MISC INCC 08059 Gervais Fal Sr Mgr Reg	596.15
NONOP	426100	DUES AND DONATIONS	13.46
NONOP	426100	DUES AND DONATIONS	16.15
NONOP	426100	DUES AND DONATIONS	8.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-9,545.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	88.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	264.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	372.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	130.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	554.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	47.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,663.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	127.7
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	2,793.96
NONOP	426500	MISC INCC 88658 Van Orden Dir Interna	91.26
NONOP	426500	MISC INCC 00991 Howard, Bi Sr Dir Envi	164.88
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman &	3,451.07
NONOP	426500	MISC INCC 01856 Hanson, P& Coord Rate	13.32

NONOP	426500	MISC INCC08059	Gervais FalSr Mgr Reg	2,017.8
NONOP	426100	DUES AND DONATIONS		0.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		596.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		131.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.58
NONOP	426100	DUES AND DONATIONS		-10.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		39.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		58.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		652.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		318.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		75.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		164.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		8.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,051
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4,947.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6,305.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		41.15
NONOP	426500	MISC INCC 61582	Morris, Scc Chairman &	3,248.08
NONOP	426500	MISC INCC 45820	Kimball, P& Sr Regulat	251.35
NONOP	426500	MISC INCC 04828	Markson, C Sr Account	23.3
NONOP	426500	MISC INCC 02552	Christie, K& VP Ext Affa	2,769.21
NONOP	426500	MISC INCC 76183	Schlect, Ed Chief Strat	248.08
NONOP	426500	MISC INCC 05109	Dengel, Ke Project Mg	51.89
NONOP	426100	DUES AND 03351	Beil, Aniss& IT Program	151.43
NONE	408200	TAXES OTHER THAN INCOME - OTHE		-4.82
NONE	408200	TAXES OTHER THAN INCOME - OTHE		-20.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		26.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		84.08
NONOP	426100	DUES AND DONATIONS		5.65
NONOP	426100	DUES AND DONATIONS		1.94
NONOP	426100	DUES AND DONATIONS		20.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		217.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		37.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		573.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,833.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12.45

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	348.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	110.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	63.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	255.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	136.02
NONOP	426500	MISC INCC 94452 Andrews, E Sr Mgr Rev	74.7
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	3,104.4
NONOP	426500	MISC INCC 85931 Thackston, Sr VP Ener	1,681.72
NONOP	426500	MISC INCC 09427 Ellenson, C Sr Mgr Cor	1,827.28
NONOP	426500	MISC INCC 04430 Fielder, Ca Communic	2,271.08
NONOP	426500	MISC INCC 04116 Robisch, C IS/IT Lead	74.39
NONOP	426500	MISC INCC 03890 Smith, Brai Mgr Corp C	1,352
NONOP	426500	MISC INCC 03600 Wenz, Stac Analyst Sr	43.5
NONOP	426500	MISC INCC 03402 Groome, C Acctg Anal	42.51
NONOP	426500	MISC INCC 85931 Thackston, Sr VP Ener	305.77
NONOP	426500	MISC INCC 45820 Kimball, Pz Sr Regulat	502.73
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	447.12
NONOP	426500	MISC INCC 04588 Raymond, IT Program	40.77
NONOP	426500	MISC INCC 00991 Howard, B Sr Dir Envi	659.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-176.17
NONE	408200	TAXES OTHER THAN INCOME - OTHE	14.01
NONE	408200	TAXES OTHER THAN INCOME - OTHE	20.85
NONOP	426100	DUES AND DONATIONS	-7.54
NONOP	426100	DUES AND DONATIONS	44.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	221.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,877.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	754.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	327.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,965.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	676.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	487.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	360.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6,145.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	955.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	64.69

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	119
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,077.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11,545.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	152.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	121.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	59.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.58
NONOP	426100	DUES AND DONATIONS	185.09
NONOP	426500	MISC INCC 43878 Judge, Tar Mgr Rev Ac	174.81
NONOP	426500	MISC INCC 09427 Ellenson, C Sr Mgr Cor	2,773.55
NONOP	426500	MISC INCC 04116 Robisch, C IS/IT Lead	49.6
NONOP	426500	MISC INCC 03600 Wenz, Stac Analyst Sr	261.05
NONOP	426500	MISC INCC 02552 Christie, K VP Ext Affa	1,846.16
NONOP	426500	MISC INCC 01856 Hanson, P Coord Rate	26.65
NONOP	426500	MISC INCC 01794 Frank, Jeni Pre-Schedu	47.3
NONOP	426500	MISC INCC 00188 Feltes, Kar Sr VP Chie	1,730.77
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	242.19
NONOP	426500	MISC INCC 05320 Rosentrate VP of Ener	261.54
NONOP	426500	MISC INCC 03984 McLelland, Analyst Fin	99.78
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	793.26
NONOP	426500	MISC INCC 01729 Wilcox, Jo Mgr Invest	206.4
NONOP	426500	MISC INCC 01768 Smith, Gra Application	70.58
NONOP	426500	MISC INCC 00365 Meyer, Da VP & Chief	10,317.28
NONOP	426500	MISC INCC 45820 Kimball, P Sr Regulati	201.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,802.28
NONOP	426100	DUES AND DONATIONS	11.22
NONOP	426100	DUES AND DONATIONS	7.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15,285.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8,152.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,045.46
NONOP	426100	DUES AND DONATIONS	2.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-29,476.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	344.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13,143.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	144
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.74

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	104.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	268.56
NONOP	426100	DUES AND DONATIONS	32.31
NONOP	426100	DUES AND DONATIONS	94.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.53
NONOP	426500	MISC INCC02565 Durkin, Ma Sr VP Gene	2,045.66
NONOP	426500	MISC INCC03600 Wenz, Stac Analyst Sr	21.75
NONOP	426500	MISC INCC02314 Coulson, R Analyst Fin	631.34
NONOP	426500	MISC INCC24331 Fitzsimmor Solution Ar	300
NONOP	426500	MISC INCC03773 Smith, Jeni Regulatory	3,846.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,648.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	428.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	95.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	82.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29,476.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	41.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	95.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.62
NONOP	426100	DUES AND DONATIONS	15.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	240.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,442.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	792.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	94.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	39.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	88.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	58.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	132.03
NONOP	426100	DUES AND DONATIONS	-1.35
NONOP	426100	DUES AND DONATIONS	22.02
NONOP	426100	DUES AND DONATIONS	203.59
NONOP	426500	MISC INCC01768 Smith, Gra Application	35.29
NONOP	426500	MISC INCC92538 Anderson, Dir of Corp	1,241.76
NONOP	426500	MISC INCC01856 Hanson, Pc Coord Rate	146.58
NONOP	426500	MISC INCC04430 Fielder, Ca Communic	2,676.65
NONOP	426500	MISC INCC01729 Wilcox, JoI Mgr Invest	1,100.82
NONOP	426500	MISC INCC02552 Christie, Ke VP Ext Affa	6,461.54
NONOP	426500	MISC INCC08059 Gervais Fal Sr Mgr Reg	4,035.64
NONOP	426500	MISC INCC81858 Sprague, K Sr Dir Gove	1,197.17
NONOP	426500	MISC INCC04598 Machado, ISr Regulatr	543.73
NONOP	426500	MISC INCC02314 Coulson, R Analyst Fin	736.57
NONOP	426500	MISC INCC03830 Pendergraf Mgr - D O	198.47
NONOP	426500	MISC INCC03984 McLelland, Analyst Fin	448.99
NONOP	426500	MISC INCC00736 Munson, A Director of	311.96
NONOP	426100	DUES AND DONATIONS	2.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,413.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.15

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	143.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-5.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-26.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	45.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	90.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	574.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-60.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-12,071.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,394.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,994.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	233.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-14.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	101.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	78.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2,992.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,609.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-37.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,022.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	45.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.05
NONOP	426500	MISC INCC81858 Sprague, K Sr Dir Govt	1,197.18
NONOP	426500	MISC INCC03830 Pendergraf Mgr - D O	992.35
NONOP	426500	MISC INCC01856 Hanson, P & Coord Rate	26.65
NONOP	426500	MISC INCC02552 Christie, K & VP Ext Affs	7,076.92
NONOP	426500	MISC INCC03890 Smith, Brai Mgr Corp C	676
NONOP	426500	MISC INCC02565 Durkin, Ma Sr VP Gene	1,245.19
NONOP	426500	MISC INCC62454 Muller, Chr Electric Dis	52.57
NONOP	426500	MISC INCC03149 Lee, Lisa Iv Energy Effi	677
NONOP	426500	MISC INCC03890 Smith, Brai Mgr Corp C	81.24
NONOP	426500	MISC INCC02749 DiLuciano, Dir Elec En	606.59
NONOP	426500	MISC INCC01540 Pluth, Jear Regulatory	2,605.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	808.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	242.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	129.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,300.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-68.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-777.13
NONOP	426500	MISC INCC92538 Anderson, Dir of Corp	-597
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2,992.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-242.85
NONOP	426500	MISC INCC04430 Fielder, Ca Communic.	-859.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-105.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-192.67



NONOP	426500	MISC INCC02411	Gall, James Integrated	253.76
NONOP	426500	MISC INCC05320	Rosentrate VP of Ener	258.27
NONOP	426500	MISC INCC05129	Rile, Christ Exec Asst I	52.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-2,011.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		130.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-808.63
NONOP	426500	MISC INCC88740	Vermillion, President /	-294.23
NONOP	426500	MISC INCC03890	Smith, Brian Mgr Corp C	162.48
NONOP	426500	MISC INCC00188	Feltes, Kar Sr VP Chie	426.68
NONOP	426500	MISC INCC08059	Gervais Fal Sr Mgr Reg	1,316.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,011.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		131.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		8.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		46.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		54.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		788.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		82.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		30.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		708.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		25.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,437.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7,798.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		15.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		22.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.65
NONOP	426500	MISC INCC04729	Majure, Jai Regulatory	320.64
NONOP	426500	MISC INCC94452	Andrews, E Sr Mgr Rev	35.92
NONOP	426500	MISC INCC94452	Andrews, E Sr Mgr Rev	143.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-933.31
NONOP	426500	MISC INCC61582	Morris, Scc Chairman :	3,153.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		510.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-4.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11.27
NONOP	426500	MISC INCC03787	Gifford, Ann Manager E	527.01
NONOP	426500	MISC INCC03773	Smith, Jeni Regulatory	402.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		978.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,199.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		144.94
NONOP	426500	MISC INCC45820	Kimball, Pat Sr Regulat	870.12
NONOP	426500	MISC INCC02885	Andrea, Mi Senior Cou	-320.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-18.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		243.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		155.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		844.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		116.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		748.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		79.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		360.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		61.75

NONOP	426500	MISC INCC04729	Majure, Jai Regulatory	621.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-0.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		19.64
NONOP	426500	MISC INCC03512	Thies, Marl Sr VP and	202.02
NONOP	426500	MISC INCC92538	Anderson, Dir of Corp	1,268.61
NONOP	426500	MISC INCC01406	Williams, L Executive /	92.84
NONOP	426500	MISC INCC02565	Durkin, Ma Sr VP Gene	525
NONOP	426500	MISC INCC00365	Meyer, Da\ VP & Chief	7,049.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		52.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,540.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		125.71
NONOP	426500	MISC INCC02565	Durkin, Ma Sr VP Gene	2,275.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		73.79
NONOP	426500	MISC INCC00365	Meyer, Da\ VP & Chief	1,755.61
NONOP	426500	MISC INCC02552	Christie, Kε VP Ext Affa	560.96
NONOP	426500	MISC INCC02552	Christie, Kε VP Ext Affa	2,103.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		663.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		739.86
NONOP	426500	MISC INCC76183	Schlect, Ed Chief Strat	912.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		18,015.85
NONOP	426500	MISC INCC00991	Howard, Bi Sr Dir Envi	158.54
NONOP	426500	MISC INCC09427	Ellenson, C Sr Mgr Cor	571.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,814.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-8.91
NONOP	426500	MISC INCC85931	Thackston, Sr VP Ener	303.08
NONOP	426500	MISC INCC85931	Thackston, Sr VP Ener	-6,061.5
NONOP	426500	MISC INCC01856	Hanson, Pε Coord Rate	468
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6,268.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-1,921.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		19.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		541.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-0.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		40.62
NONOP	426500	MISC INCC09427	Ellenson, C Sr Mgr Cor	2,412.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		23,217.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		309.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,047.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		178.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		481.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		259.91
NONOP	426500	MISC INCC94452	Andrews, E Sr Mgr Rev	71.83
NONOP	426500	MISC INCC08059	Gervais Fal Sr Mgr Reg	346.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		23,800
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		533.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		31.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-1,409.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		147.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,254.16
NONOP	426500	MISC INCC04430	Fielder, Ca Communic	507.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		33.92
NONOP	426500	MISC INCC76183	Schlect, Ed Chief Strat	121.63
NONOP	426500	MISC INCC03338	Miller, Jose Regulatory	97.5

NONOP	426500	MISC INCC00167	Ehrbar, Pa Director of	431.28
NONOP	426500	MISC INCC01750	Krasselt, R VP & Contr	-1,766.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		80.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		77.32
NONOP	426500	MISC INCC 76183	Schlect, Ed Chief Strat	1,216.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11.38
NONOP	426500	MISC INCC02449	Howell, Da Dir Operati	-3,059.62
NONOP	426500	MISC INCC88740	Vermillion, President /	-98.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		23.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,409.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		16.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		105.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4,216.04
NONOP	426500	MISC INCC 76183	Schlect, Ed Chief Strat	243.27
NONOP	426500	MISC INCC03577	Garrett, Lis Products a	16.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		23.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		396.32
NONOP	426500	MISC INCC81858	Sprague, K Sr Dir Gove	676.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		85
NONOP	426500	MISC INCC03890	Smith, Brai Mgr Corp C	650
NONOP	426500	MISC INCC00348	Lang, Jaso Dir of Corp	245.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12,052.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-2.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		84.9
NONOP	426500	MISC INCC00416	Brandon, A Sr Regulatr	767.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,678.66
NONOP	426500	MISC INCC01729	Wilcox, Jo! Mgr Invest	200.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		570.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-8.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6.8
NONOP	426500	MISC INCC02565	Durkin, Ma Sr VP Gene	11,900.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		948.28
NONOP	426500	MISC INCC 76183	Schlect, Ed Chief Strat	243.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		564.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		357.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		16.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		85.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		13.87
NONOP	426500	MISC INCC02885	Andrea, Mi Senior Cou	320.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		25,840.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		425.4
NONOP	426500	MISC INCC04682	Hesler, Gr€ Senior Cou	205.95
NONOP	426500	MISC INCC60170	Fleming, Si Corp Secre	-97.76
NONOP	426500	MISC INCC04100	Finesilver, Energy Effi	506.1
NONOP	426500	MISC INCC61582	Morris, Scc Chairman &	3,153.85
NONOP	426500	MISC INCC02552	Christie, K€ VP Ext Affa	-4,744.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		96.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-8.57
NONOP	426500	MISC INCC18019	Dempsey, Mgr Therm	622.12

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	503.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	108.87
NONOP	426500	MISC INCC00188 Feltes, Kar Sr VP Chie	3,754.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	174.5
NONOP	426500	MISC INCC05320 Rosentrate VP of Ener	6,327.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-5.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,164.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	508.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	27.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	428.96
NONOP	426500	MISC INCC01540 Pluth, Jear Regulatory	685.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	97.06
NONOP	426500	MISC INCC02565 Durkin, Ma Sr VP Gene	2,800
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7,845.27
NONOP	426500	MISC INCC02885 Andrea, Mi Senior Cou	320.37
NONOP	426500	MISC INCC45464 Kensok, Ja VP & CIO	1,033.85
NONOP	426500	MISC INCC53260 Lynch, Pati Dir Energy	85.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.69
NONOP	426500	MISC INCC02552 Christie, Kc VP Ext Affa	280.48
NONOP	426500	MISC INCC01729 Wilcox, JoI Mgr Invest	334.64
NONOP	426500	MISC INCC03773 Smith, JenI Regulatory	402.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	136.23
NONOP	426500	MISC INCC88740 Vermillion, President /	3,138.47
NONOP	426500	MISC INCC05320 Rosentrate VP of Ener	258.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-228.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,773.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-16.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-30.73
NONOP	426500	MISC INCC53260 Lynch, Pati Dir Energy	2,126
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,331.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	84.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,164.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17,568.21
NONOP	426500	MISC INCC81858 Sprague, K Sr Dir Gove	1,932.5
NONOP	426500	MISC INCC92538 Anderson, Dir of Corp	298.5
NONOP	426500	MISC INCC02552 Christie, Kc VP Ext Affa	4,324.08
NONOP	426500	MISC INCC05320 Rosentrate VP of Ener	-6,327.6
NONOP	426500	MISC INCC00365 Meyer, Da\ VP & Chief	4,321.54
NONOP	426500	MISC INCC81858 Sprague, K Sr Dir Gove	1,932.5
NONOP	426500	MISC INCC03890 Smith, BraI Mgr Corp C	487.5
NONOP	426500	MISC INCC02565 Durkin, Ma Sr VP Gene	2,100
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	66.41
NONOP	426500	MISC INCC04598 Machado, ISr Regulatr	191.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,521.96
NONOP	426500	MISC INCC18451 Deubel, De Executive /	133.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	750.55
NONOP	426500	MISC INCC00167 Ehrbar, Pa Director of	1,150.08

NONOP	426500	MISC INCC04729	Majure, Jai Regulatory	269.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCC70801	Quincy, Di&Dir Leader:	1,054.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-12.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6.61
NONOP	426500	MISC INCC04430	Felder, Ca Communic	1,406.53
NONOP	426500	MISC INCC02411	Gall, Jame: Integrated	253.76
NONOP	426500	MISC INCC00188	Feltes, Kar Sr VP Chie	2,730.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		87.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-13.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4,695
NONOP	426500	MISC INCC02552	Christie, K€ VP Ext Affa	3,622.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-4.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		25.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		73.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		60.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,299.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		318.57
NONOP	426500	MISC INCC01406	Williams, L Executive /	2,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		252.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		724.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		46.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		444.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5.53
NONOP	426500	MISC INCC00188	Feltes, Kar Sr VP Chie	7,338.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		15.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-3.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		30.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		21,076.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		113.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-95.31
NONOP	426500	MISC INCC00107	Cox, Bryan VP Safety :	757.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		163.31
NONOP	426500	MISC INCC02552	Christie, K€ VP Ext Affa	1,682.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-6.46
NONOP	426500	MISC INCC18451	Deubel, De Executive /	-133.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		300
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		27.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		15.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		9.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		22.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		169.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		100
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		667
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,490.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		54.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		143.91

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	173.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	160
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	109.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	535.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	188.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	365
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	744.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	677
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8,296.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,908
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	49.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	46.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	97.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	101.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	32.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	63.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	261.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	246.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	214
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	77.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	191.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	170.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	175.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	602.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.7

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	96.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,002
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,825
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13,617
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7,884.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,301.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,735.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	129.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	72.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	27.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	331.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	563
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	53.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	536.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,368.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,256.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	135.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	63.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	58.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	79.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	78.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	300
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	649
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	182.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	234
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	429.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-41.05

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	429.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	265.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	322.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	503.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	55.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,031.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	566.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	707.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,427.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	280
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	516.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	130.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	667
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,375.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	350.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	176.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	198.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	851.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,177.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	56.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	518.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	524.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	268.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	423.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	639.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	499.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	667
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,143
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,700
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62



NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	667
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	472.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	812.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	279.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	83.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	667
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	349.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	40.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	176.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	323.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	85.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	654.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	301.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	271.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,010.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11,291.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	82.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7,665.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23,902.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,973.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20,529.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7,492.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	476.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	44.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	32.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	666.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	282.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	53.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	201.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.85

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.76
NONOP	426500	MISC INCC00496 Corder, Jar Dir I T Infr	188.06
NONOP	426500	MISC INCC04217 Gustafson, Dir Innova	283.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	187.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	278.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	42.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	110.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	52.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	102.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	36.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	115.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-9.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	442.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	67.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	271.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,246.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	224.13
NONOP	426500	MISC INCC01754 Magruder, Dir Trans C	1,346.16
NONOP	426500	MISC INCC02449 Howell, Da Dir Operati	1,376
NONOP	426500	MISC INCC45464 Kensok, Ja VP & CIO	2,247.59
NONOP	426500	MISC INCC03505 Scarlett, Ar Director Sr	1,100.1
NONOP	426500	MISC INCC18451 Deubel, De Executive /	479.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	147.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.04
NONOP	426500	MISC INCC05320 Rosentrate VP of Ener	261.54
NONOP	426500	MISC INCC00365 Meyer, Da VP & Chief	69.71
NONOP	426500	MISC INCC85931 Thackston, Sr VP Ener	76.44
NONOP	426500	MISC INCC61582 Morris, Scc Chairman &	203
NONOP	426500	MISC INCC02565 Durkin, Ma Sr VP Gene	88.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	648.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	59.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	257.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	106.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	421.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	77.19

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,833.45
NONOP	426500	MISC INCC 00107 Cox, Bryan VP Safety :	3,261.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	384.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,562.94
NONOP	426500	MISC INCC 29021 Gorton, Pa Dir of Corp	1,283.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	41.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	371.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,358.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	521.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-29.36
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	2,312.49
NONOP	426500	MISC INCC 03890 Smith, Brai Mgr Corp C	2,535
NONOP	426500	MISC INCC 03773 Smith, Jeni Regulatory	103.94
NONOP	426500	MISC INCC 88740 Vermillion, President /	418.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	58.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	71.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	240.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	39.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	314.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	981.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	120.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,845.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	106.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-130.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-139.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-4.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,108.8
NONOP	426100	DUES AND DONATIONS	93.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1.71
NONOP	426500	MISC INCC 01209 Rose, Mela Regional B	342.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-169.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.08

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-75.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-59.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-4.99
NONOP	426500	MISC INCC03512 Thies, MarlSr VP and	208.17
NONOP	426500	MISC INCC03512 Thies, MarlSr VP and	1,353.13
NONOP	426500	MISC INCC03773 Smith, JenRegulatory	103.94
NONOP	426500	MISC INCC18451 Deubel, DeExecutive /	15.46
NONOP	426500	MISC INCC76183 Schlect, EdChief Strat	372.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	956.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	89.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	166.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-7,170.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	90.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	56.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,544.03
NONOP	426500	MISC INCC08059 Gervais FalSr Mgr Reg	447.12
NONOP	426500	MISC INCC03904 Tatko, MiclRegional B	107.14
NONOP	426500	MISC INCC04430 Fielder, Ca Communic	2,473.87
NONOP	426500	MISC INCC05320 Rosentrate VP of Ener	392.3
NONOP	426500	MISC INCC01856 Hanson, PcCoord Rate	26.65
NONOP	426500	MISC INCC08059 Gervais FalSr Mgr Reg	2,235.58
NONOP	426500	MISC INCC94452 Andrews, ESr Mgr Rev	672.37
NONOP	426500	MISC INCC05320 Rosentrate VP of Ener	1,373.08
NONOP	426500	MISC INCC03512 Thies, MarlSr VP and	3,330.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	495
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-94.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-4.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.29
NONOP	426100	DUES AND DONATIONS	24.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	174.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.84
NONOP	426500	MISC INCC00188 Feltes, KarSr VP Chie	259.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50.26

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	100.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	324.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-131.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.84
NONE	408200	TAXES OTHER THAN INCOME - OTHE	0.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	55.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-9.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	446.43
NONOP	426100	DUES AND DONATIONS	10.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	320.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17.07
NONOP	426500	MISC INCC 03904 Tatko, Micl Regional B	107.14
NONOP	426500	MISC INCC 15095	1,217.5
NONOP	426500	MISC INCC 00365 Meyer, Da\ VP & Chief	9,201.91
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	2,512.01
NONOP	426500	MISC INCC 02552 Christie, K€ VP Ext Affa	4,615.37
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman a	6,496.16
NONOP	426500	MISC INCC 03512 Thies, Marl Sr VP and	6,661.52
NONOP	426100	DUES AND DONATIONS	-349.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10,186
NONOP	426100	DUES AND DONATIONS	143.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14,363.82
NONOP	426100	DUES AND DONATIONS	45.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	522.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	159.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	89.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	54.56
NONOP	426100	DUES AND DONATIONS	-2.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	359.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	106.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2,956.79
NONOP	426500	MISC INCC 00365 Meyer, Da\ VP & Chief	9,341.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.19

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	101.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,582.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.91
NONOP	426500	MISC INCC 01856 Hanson, P& Coord Rate	199.88
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	2,483.52
NONOP	426500	MISC INCC 24331 Fitzsimmor Solution Ar	250
NONOP	426100	DUES AND 03351 Beil, Aniss& IT Program	201.9
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	793.26
NONOP	426500	MISC INCC 03512 Thies, Marl Sr VP and	520.44
NONOP	426100	DUES AND DONATIONS	2.52
NONOP	426100	DUES AND DONATIONS	12.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2,366.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,015.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	511.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	55.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	27.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	574.64
NONOP	426500	MISC INCC 81858 Sprague, K Sr Dir Govt	1,197.17
NONOP	426500	MISC INCC 45820 Kimball, P& Sr Regulat	1,407.66
NONOP	426500	MISC INCC 03830 Pendergraf Mgr - D O	425
NONOP	426500	MISC INCC 03600 Wenz, Stac Analyst Sr	22.19
NONOP	426500	MISC INCC 01168 Vickers, La Dir Financi	70.64
NONOP	426500	MISC INCC 00448 Carroll, Su: Software C	1,653.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426100	DUES AND DONATIONS	-168.26
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	1,067.3
NONOP	426500	MISC INCC 09427 Ellenson, C Sr Mgr Cor	130.52
NONOP	426500	MISC INCC 00188 Feltes, Kar Sr VP Chie	173.08
NONOP	426100	DUES AND DONATIONS	1.68
NONOP	426100	DUES AND DONATIONS	1.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14.97
NONOP	426100	DUES AND DONATIONS	-33.92
NONOP	426100	DUES AND DONATIONS	-1.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426100	DUES AND DONATIONS	12.11
NONOP	426100	DUES AND DONATIONS	4.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	125.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.6

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,465.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	350.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	132.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,546.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,970.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	824.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	133.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	94.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	178.08
NONOP	426500	MISC INCC81858 Sprague, K Sr Dir Govt	798.1
NONOP	426500	MISC INCC45464 Kensok, Ja VP & CIO	396.63
NONOP	426500	MISC INCC04547 Machado, (Analyst Fin	41.56
NONOP	426500	MISC INCC04430 Fielder, Ca Communic	709.72
NONOP	426500	MISC INCC01729 Wilcox, Jo Mgr Invest	206.4
NONOP	426500	MISC INCC04855 Berg, Jenn Acctg Anal	164.05
NONOP	426500	MISC INCC03402 Groome, C Acctg Anal	127.53
NONE	408200	TAXES OTHER THAN INCOME - OTHE	-14.01
NONE	408200	TAXES OT01492 Lester, Ste Database /	-175.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-5.57
NONOP	426100	DUES AND DONATIONS	-88.84
NONOP	426100	DUES AND DONATIONS	10.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	156.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	146.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	877.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	98.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	52.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	316.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2,068.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20,383.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	422.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	334.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,229.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	57.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	865.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	439.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	85.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	114.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	114.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	90.83

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	94.97
NONOP	426500	MISC INCC 04654 Grabow, Bi Database /	763.3
NONOP	426500	MISC INCC 03984 McLelland, Analyst Fin	49.89
NONOP	426500	MISC INCC 09427 Ellenson, C Sr Mgr Cor	2,740.92
NONOP	426500	MISC INCC 04828 Markson, C Sr Account	931.85
NONOP	426500	MISC INCC 03890 Smith, Brai Mgr Corp C	591.5
NONOP	426500	MISC INCC 03338 Miller, Jose Regulatory	251.05
NONOP	426500	MISC INCC 00365 Meyer, Dav VP & Chief	9,201.9
NONOP	426100	DUES AND DONATIONS	-185.09
NONE	408200	TAXES OTHER THAN INCOME - OTHE	13.14
NONE	408200	TAXES OTHER THAN INCOME - OTHE	10.42
NONE	408200	TAXES OTHER THAN INCOME - OTHE	84.08
NONOP	426100	DUES AND DONATIONS	5.09
NONOP	426100	DUES AND DONATIONS	55.53
NONOP	426100	DUES AND DONATIONS	177.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	59.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	710.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,076.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	521.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	156.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,920.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	203.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	438.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	160.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	85.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	45.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,607.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,006.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,070.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	79.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	71.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	430.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	27.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	118.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	106.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.6
NONOP	426500	MISC INCC 81858 Sprague, K Sr Dir Govt	997.65



NONOP	426500	MISC INCC08059	Gervais FalSr Mgr Reg	2,017.82
NONOP	426500	MISC INCC04547	Machado, (Analyst Fin	436.45
NONOP	426500	MISC INCC01750	Krasselt, R VP & Contr	172.35
NONOP	426500	MISC INCC00167	Ehrbar, Pa Director of	2,218.44
NONOP	426500	MISC INCC02929	Boyer, JustSr Network	64.02
NONOP	426500	MISC INCC01168	Vickers, La Dir Financi	282.56
NONOP	426500	MISC INCC03773	Smith, JeniRegulatory	3,742.2
NONOP	426500	MISC INCC04430	Fielder, Ca Communic.	2,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		62.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,914
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		69.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		79.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,083.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		59.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		8.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,103.83
NONOP	426100	DUES AND DONATIONS		5.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		14.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		13.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		97.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		183.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		62.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		17.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,469.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		158.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		44.67
NONOP	426500	MISC INCC00496	Corder, Jar Dir I T Infr	2,256.81
NONOP	426500	MISC INCC04923	Ogle, JameSr Mgr Net	1,865.88
NONOP	426500	MISC INCC09427	Ellenson, C Sr Mgr Cor	522.08
NONOP	426500	MISC INCC01768	Smith, Gra Application	2,294.17
NONOP	426500	MISC INCC00365	Meyer, Da\VP & Chief	8,923.08
NONOP	426500	MISC INCC03740	Storey, RolSr Mgr Sec	2,487.84
NONOP	426500	MISC INCC03890	Smith, BraiMgr Corp C	845
NONOP	426500	MISC INCC03998	Bachtel-Brc Senior Cou	73.6
NONOP	426500	MISC INCC03512	Thies, MarlSr VP and	2,081.73
NONOP	426500	MISC INCC92538	Anderson, Dir of Corp	2,483.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426100	DUES AND 03351	Beil, Aniss& IT Program	84.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		45.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		14,284.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		14,490.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		120.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		42.32

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,413.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	66.41
NONE	408200	TAXES OTHER THAN INCOME - OTHE	3.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	688.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.02
NONE	408200	TAXES OTHER THAN INCOME - OTHE	0.57
NONOP	426100	DUES AND DONATIONS	-0.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,154.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	247.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	196.4
NONOP	426100	DUES AND DONATIONS	27.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7,307.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	137.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	830.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	212.51
NONOP	426500	MISC INCC 00991 Howard, Bi Sr Dir Envi	329.77
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman &	4,060.1
NONOP	426500	MISC INCC 03338 Miller, Jose Regulatory	50.21
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	793.26
NONOP	426500	MISC INCC 03600 Wenz, Stac Analyst Sr	43.51
NONOP	426500	MISC INCC 03512 Thies, Marl Sr VP and	3,747.11
NONOP	426100	DUES AND 03351 Beil, Aniss& IT Program	100.97
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	1,552.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24,672.77
NONOP	426100	DUES AND DONATIONS	2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7,710.24
NONOP	426100	DUES AND DONATIONS	1.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	48.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	286.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	194.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	414.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	426.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	102.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,538.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	69.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	579.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	240.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,390.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	476.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	39.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30.92
NONOP	426500	MISC INCC 04430 Fielder, Ca Communic.	1,662.76

NONOP	426100	DUES AND 03351	Beil, Aniss: IT Program	16.83
NONOP	426500	MISC INCC 03338	Miller, Jose Regulatory	200.84
NONOP	426500	MISC INCC 01168	Vickers, La Dir Financi	141.28
NONOP	426500	MISC INCC 43878	Judge, Tan Mgr Rev Ac	699.26
NONOP	426500	MISC INCC 03984	McLelland, Analyst Fin	149.66
NONOP	426500	MISC INCC 08050	Brandon, C Chief Syste	69.24
NONOP	426500	MISC INCC 01406	Williams, L Executive /	92.84
NONOP	426500	MISC INCC 01856	Hanson, P: Coord Rate	78
NONOP	426500	MISC INCC 02411	Gall, Jame: Integrated	126.88
NONOP	426500	MISC INCC 45820	Kimball, P: Sr Regulat	1,933.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		777.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		192.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5,962.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,300.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		25.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		13.61
NONOP	426500	MISC INCC 02565	Durkin, Ma Sr VP Gene	-962.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-3.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-11.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		106.21
NONOP	426500	MISC INCC 03338	Miller, Jose Regulatory	438.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-1,863.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-1,478.16
NONOP	426500	MISC INCC 04729	Majure, Jai Regulatory	-320.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		79.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		131.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		9.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		14.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		122.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-2,746.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,300.75
NONOP	426500	MISC INCC 45820	Kimball, P: Sr Regulat	1,981.94
NONOP	426500	MISC INCC 00188	Feltes, Kar Sr VP Chie	426.68
NONOP	426500	MISC INCC 03890	Smith, Brai Mgr Corp C	162.48
NONOP	426500	MISC INCC 08059	Gervais Fal Sr Mgr Reg	1,316.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		42.11
NONOP	426500	MISC INCC 45464	Kensok, Ja VP & CIO	646.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		14.22
NONOP	426500	MISC INCC 45464	Kensok, Ja VP & CIO	3,489.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		105.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		471.55
NONOP	426500	MISC INCC 00188	Feltes, Kar Sr VP Chie	2,645.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		83.14
NONOP	426500	MISC INCC 45464	Kensok, Ja VP & CIO	775.38
NONOP	426500	MISC INCC 18451	Deubel, De Executive /	446.01

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	79.88
NONOP	426500	MISC INCC03773 Smith, Jeni Regulatory	3,292.97
NONOP	426500	MISC INCC03512 Thies, MarlSr VP and	303.03
NONOP	426500	MISC INCC03773 Smith, Jeni Regulatory	3,389.83
NONOP	426500	MISC INCC05320 Rosentrate VP of Ener	6,327.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,147.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-7,845.27
NONOP	426500	MISC INCC02565 Durkin, Ma Sr VP Gene	5,074.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-6.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15,478.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-13.44
NONOP	426500	MISC INCC00167 Ehrbar, Pa Director of	503.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	943.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	216.48
NONOP	426500	MISC INCC03890 Smith, BraiMgr Corp C	1,462.5
NONOP	426500	MISC INCC00365 Meyer, Da\ VP & Chief	6,509.31
NONOP	426500	MISC INCC03984 McLelland, Analyst Fin	194.12
NONOP	426500	MISC INCC60170 Fleming, SiCorp Secre	241.92
NONOP	426500	MISC INCC03512 Thies, MarlSr VP and	2,424.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1.58
NONOP	426500	MISC INCC92538 Anderson, Dir of Corp	1,492.5
NONOP	426500	MISC INCC45464 Kensok, Ja VP & CIO	775.38
NONOP	426500	MISC INCC02552 Christie, Kε VP Ext Affa	841.44
NONOP	426500	MISC INCC00167 Ehrbar, Pa Director of	4,097.16
NONOP	426500	MISC INCC01750 Krasselt, R VP & Contr	4,989.25
NONOP	426500	MISC INCC03773 Smith, Jeni Regulatory	2,820.3
NONOP	426500	MISC INCC45820 Kimball, Pε Sr Regulat	96.68
NONOP	426500	MISC INCC00991 Howard, BiSr Dir Envi	-158.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	47.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	475.64
NONOP	426500	MISC INCC03512 Thies, MarlSr VP and	1,515.15
NONOP	426500	MISC INCC86760 Thorson, NMgr Electri	103.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	751.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-9.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	66.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	633.56
NONOP	426500	MISC INCC02565 Durkin, Ma Sr VP Gene	5,425
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	34,015.13
NONOP	426500	MISC INCC00365 Meyer, Da\ VP & Chief	1,890.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	143.56
NONOP	426500	MISC INCC60170 Fleming, SiCorp Secre	195.52
NONOP	426500	MISC INCC85931 Thackston, Sr VP Ener	909.23
NONOP	426500	MISC INCC85931 Thackston, Sr VP Ener	303.08
NONOP	426500	MISC INCC03338 Miller, Jose Regulatory	243.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2,540.06
NONOP	426500	MISC INCC92538 Anderson, Dir of Corp	373.12
NONOP	426500	MISC INCC45464 Kensok, Ja VP & CIO	775.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-57.98
NONOP	426500	MISC INCC00365 Meyer, Da\ VP & Chief	1,377.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-28,766

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	290.06
NONOP	426500	MISC INCC04729 Majure, Jai Regulatory	250.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	63.57
NONOP	426500	MISC INCC09427 Ellenson, C Sr Mgr Cor	-2,412.32
NONOP	426500	MISC INCC01750 Krasselt, R VP & Contr	1,247.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	106.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-7,112.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-5,490.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	486.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,420.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	85
NONOP	426500	MISC INCC01750 Krasselt, R VP & Contr	415.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	804.88
NONOP	426500	MISC INCC05320 Rosentrate VP of Ener	225.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10,016.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	206.97
NONOP	426500	MISC INCC09427 Ellenson, C Sr Mgr Cor	126.96
NONOP	426500	MISC INCC03512 Thies, Marl Sr VP and	2,020.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-15.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	119.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,220
NONOP	426500	MISC INCC03890 Smith, Brai Mgr Corp C	121.87
NONOP	426500	MISC INCC01750 Krasselt, R VP & Contr	415.76
NONOP	426500	MISC INCC00107 Cox, Bryan VP Safety &	947.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,008.69
NONOP	426500	MISC INCC81858 Sprague, K Sr Dir Govt	1,304.43
NONOP	426500	MISC INCC00365 Meyer, Da\ VP & Chief	3,241.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	916.88
NONOP	426500	MISC INCC03890 Smith, Brai Mgr Corp C	1,218.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-71.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	462.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	466.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,109.69
NONOP	426500	MISC INCC04090 Malensky, Mgr Projec	210.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-70.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	82.61
NONOP	426500	MISC INCC18451 Deubel, De Executive /	892.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-6.69
NONOP	426500	MISC INCC53260 Lynch, Pati Dir Energy	340.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.89
NONOP	426500	MISC INCC01406 Williams, L Executive /	-2,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,290
NONOP	426500	MISC INCC64690 Norwood, IVP State &	4,024.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	45.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,311.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	110.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,239.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-20.05

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28,618.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	152.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,203.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,775.7
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	970.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	56.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-169.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	60.33
NONOP	426500	MISC INCC 01540 Pluth, Jear Regulatory	68.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	740.68
NONOP	426500	MISC INCC 64690 Norwood, IVP State &	3,634.63
NONOP	426500	MISC INCC 04430 Fielder, Ca Communic.	605.59
NONOP	426500	MISC INCC 18451 Deubel, De Executive /	743.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	410.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,524.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	106.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-4,184.14
NONOP	426500	MISC INCC 05320 Rosentrate VP of Ener	129.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	353.05
NONOP	426500	MISC INCC 00167 Ehrbar, Pa: Director of	846.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18,196.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	154.61
NONOP	426500	MISC INCC 03890 Smith, Brai Mgr Corp C	-1,218.75
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	525
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30.22
NONOP	426500	MISC INCC 02749 DiLuciano, Dir Elec En	303.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	284.84
NONOP	426500	MISC INCC 64690 Norwood, IVP State &	4,153.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-210.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.31
NONOP	426500	MISC INCC 03512 Thies, Marl Sr VP and	404.04
NONOP	426500	MISC INCC 00991 Howard, Bi Sr Dir Envi	158.54
NONOP	426500	MISC INCC 03866 Johnson, C Dir Energy	850.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	167.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	60,401.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	270.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	754.31
NONOP	426500	MISC INCC 00167 Ehrbar, Pa: Director of	2,587.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	177.57
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	264.86
NONOP	426500	MISC INCC 87695 Prince, Mai Dir Benefit	2,031.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	311
NONOP	426500	MISC INCC 01540 Pluth, Jear Regulatory	274.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	355.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-16.9
NONOP	426500	MISC INCC 04430 Fielder, Ca Communic.	312.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-7,752.29

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	956.58
NONOP	426500	MISC INCC 03890 Smith, Brai Mgr Corp C	487.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	212.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	115
NONOP	426500	MISC INCC 01729 Wilcox, Jo! Mgr Invest	334.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	164.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	70.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-32.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	42.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	359.91
NONOP	426500	MISC INCC 45820 Kimball, P& Sr Regulat	1,643.56
NONOP	426500	MISC INCC 01729 Wilcox, Jo! Mgr Invest	66.93
NONOP	426500	MISC INCC 00188 Feltes, Kar Sr VP Chie	682.69
NONOP	426500	MISC INCC 46028 Kirkeby, Ct Fellow Eng	296.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	304.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	137.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	504.84
NONOP	426500	MISC INCC 03773 Smith, Jen! Regulatory	1,309.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	410
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	535.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	222.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	40.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	216.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	358.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	245.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	176.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	176.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	195.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,357
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,357
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,120
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,667.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	638.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.67

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	970.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	625.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	482.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	40.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	170.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	106
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,230
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	244.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	176.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10,570.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	501.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	197.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	115
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	507.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	148.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	216.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	592.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	713.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	201.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	385.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,743.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	161.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	132.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	76.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	119.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	81.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	93.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	718.73



NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	59.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	179.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	169.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	188.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	85.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	40
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	188.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	44.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,256.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	272.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	100
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	112.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	116.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	555.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	150.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	69.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	234
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	195.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	192.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-183.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	429.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	200
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	49.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	150.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	388.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	337.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	380.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	140.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	350
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	533.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	464.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,700
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	226.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.67

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	144.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	148.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	379.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	176.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	41.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	118.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	487.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	166.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	53.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	51.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9,750
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,490.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	77.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	266.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	148.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	199.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	324.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	77.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	507.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,171
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6,758.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	221.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	100
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	211.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	427.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	240.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.45

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35,989.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,023.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,507.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18,861.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	667
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,981.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,490
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	68,859.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19,450.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	256.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,400
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,995.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	54.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	192.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	51.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	48.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	447.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	103.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17.62
NONOP	426500	MISC INCC 01754      Magruder, Dir Trans C	126.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	551.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	45.1
NONOP	426500	MISC INCC 04217      Gustafson, Dir Innova	141.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-338.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.29

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	266.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	32.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	523.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	36.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-66.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	127.52
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	396.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-660.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	240.29
NONOP	426500	MISC INCC 03505 Scarlett, Ar Director Sr	1,100.1
NONOP	426500	MISC INCC 04682 Hesler, Gre Senior Cou	73.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-826.36
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	355.76
NONOP	426500	MISC INCC 60170 Fleming, Si Corp Secre	199.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11,242
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,606
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	826.36
NONOP	426500	MISC INCC 00496 Corder, Jar Dir I T Infr	188.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	306.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	32.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	920.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3,891.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,216.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,037.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	334.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	572.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,114.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2,562.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	205.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	70.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	27.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-13.52
NONOP	426500	MISC INCC 03165 Kimmell, P Regional B	120.1
NONOP	426500	MISC INCC 01209 Rose, Mela Regional B	48.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3,038.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,567.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	80.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,256.03

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,009.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-482,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	311.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.79
NONOP	426500	MISC INCC00365 Meyer, Dav VP & Chief	3,067.31
NONOP	426500	MISC INCC03773 Smith, Jen Regulatory	103.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	57.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	735.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3,732.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,338.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	793.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	106.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	55.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3,585.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,887.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,308.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	93.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	27.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,752
NONOP	426100	DUES AND DONATIONS	42.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-16.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-12.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	49.73
NONOP	426500	MISC INCC03165 Kimmell, P Regional B	60.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	64.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,886.96

NONOP	426500	MISC INCC61582	Morris, Scc Chairman :	203
NONOP	426500	MISC INCC00365	Meyer, Dav VP & Chief	1,951.93
NONOP	426500	MISC INCC04654	Grabow, B Database /	12.72
NONOP	426500	MISC INCC05320	Rosentrate VP of Ener	523.08
NONOP	426500	MISC INCC02552	Christie, K VP Ext Affa	2,307.7
NONOP	426500	MISC INCC03890	Smith, Brai Mgr Corp C	1,690
NONOP	426500	MISC INCC04654	Grabow, B Database /	152.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-1.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		432.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-29.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		235.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		99.07
NONOP	426500	MISC INCC81858	Sprague, K Sr Dir Gove	299.29
NONOP	426500	MISC INCC02565	Durkin, Ma Sr VP Gene	1,512.01
NONOP	426500	MISC INCC03773	Smith, Jen Regulatory	1,819.12
NONOP	426500	MISC INCC00188	Feltes, Kar Sr VP Chie	2,250.01
NONOP	426500	MISC INCC88740	Vermillion, President /	2,509.61
NONOP	426500	MISC INCC01856	Hanson, P Coord Rate	53.29
NONOP	426500	MISC INCC76183	Schlect, Ed Chief Strat	1,364.44
NONOP	426500	MISC INCC01406	Williams, L Executive /	95.16
NONOP	426500	MISC INCC92538	Anderson, Dir of Corp	1,241.76
NONOP	426500	MISC INCC02552	Christie, K VP Ext Affa	6,153.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-92,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,980
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7,170.1
NONOP	426500	MISC INCC00167	Ehrbar, Pa Director of	2,535.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		19.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		70.18
NONOP	426100	DUES AND DONATIONS		110.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.67
NONOP	426500	MISC INCC01729	Wilcox, Jo Mgr Invest	275.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,805.11
NONOP	426500	MISC INCC02552	Christie, K VP Ext Affa	2,307.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		133.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		16.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		26.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		94.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.79

NONOP	426500	MISC INCC00736	Munson, A Director of	311.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		8.57
NONOP	426500	MISC INCC04547	Machado, (Analyst Fin	676.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		511.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-5.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		16.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		16.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		32.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,719.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-150.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		408.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		18,380.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		63.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-3.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.45
NONOP	426500	MISC INCC00496	Corder, Jar Dir I T Infr	94.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		19.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.72
NONOP	426500	MISC INCC02565	Durkin, Ma Sr VP Gene	355.77
NONOP	426500	MISC INCC03984	McLelland, Analyst Fin	99.78
NONOP	426500	MISC INCC88658	Van Orden Dir Interna	91.26
NONOP	426500	MISC INCC09427	Ellenson, C Sr Mgr Cor	326.3
NONOP	426500	MISC INCC03773	Smith, Jen Regulatory	3,742.2
NONOP	426500	MISC INCC76183	Schlect, Ed Chief Strat	1,984.62
NONOP	426500	MISC INCC18451	Deubel, De Executive /	15.46
NONOP	426500	MISC INCC85931	Thackston, Sr VP Ener	1,834.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		15,620
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		16,445
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6,253.52
NONOP	426100	DUES AND DONATIONS		9.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		33.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,946.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		15.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		33.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		17.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		94.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6,980.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.97
NONOP	426500	MISC INCC03863	Johnson, F Analyst Op	457.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		569.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3,881.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.84
NONOP	426500	MISC INCC00736	Munson, A Director of	155.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		689.96
NONOP	426500	MISC INCC76183	Schlect, Ed Chief Strat	1,736.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		56.99
NONOP	426500	MISC INCC03773	Smith, Jen Regulatory	2,910.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-1,108.8
NONOP	426100	DUES AND DONATIONS		-14.94

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-5,913.58
NONOP	426100	DUES AND DONATIONS	90.86
NONOP	426100	DUES AND DONATIONS	-42.02
NONOP	426500	MISC INCC01608 Pickett, Ro Engr Princi	69.23
NONOP	426500	MISC INCC03600 Wenz, Stac Analyst Sr	66.57
NONOP	426500	MISC INCC04430 Fielder, Ca Communic	1,074.72
NONOP	426500	MISC INCC01168 Vickers, La Dir Financi	423.82
NONOP	426500	MISC INCC45820 Kimball, P& Sr Regulat	2,212.05
NONOP	426500	MISC INCC04729 Majure, Jai Regulatory	279.45
NONOP	426500	MISC INCC00991 Howard, B1 Sr Dir Envi	164.88
NONOP	426100	DUES AND DONATIONS	-26.92
NONOP	426100	DUES AND DONATIONS	-13.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	139.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	519.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	499.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	287.35
NONOP	426500	MISC INCC62390 Mueller, C& Mgr Rev Ac	129.81
NONOP	426500	MISC INCC61582 Morris, Scc Chairman &	4,060.1
NONOP	426500	MISC INCC45464 Kensok, Ja VP & CIO	793.26
NONOP	426500	MISC INCC09427 Ellenson, E Sr Mgr Cor	65.26
NONOP	426500	MISC INCC08059 Gervais Fal Sr Mgr Reg	447.12
NONOP	426500	MISC INCC00736 Munson, A1 Director of	77.99
NONOP	426500	MISC INCC76183 Schlect, Ed Chief Strat	986.12
NONOP	426500	MISC INCC01168 Vickers, La Dir Financi	211.92
NONOP	426500	MISC INCC01750 Krasselt, R VP & Contr	574.5
NONOP	426500	MISC INCC45464 Kensok, Ja VP & CIO	528.84
NONOP	426500	MISC INCC04729 Majure, Jai Regulatory	465.75
NONOP	426500	MISC INCC92538 Anderson, Dir of Corp	3,104.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-6.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	88.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	398.43
NONOP	426100	DUES AND DONATIONS	20.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19,887.18
NONOP	426100	DUES AND DONATIONS	168.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3,397.24
NONOP	426100	DUES AND DONATIONS	13.46
NONOP	426100	DUES AND DONATIONS	4.63



NONOP	426100	DUES AND DONATIONS	18.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	39.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	37.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	161.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	244.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	212.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	181.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	207.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	110.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	89.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	41.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	718.31
NONOP	426500	MISC INCC 03830 Pendergraf Mgr - D O	1,381.25
NONOP	426500	MISC INCC 05320 Rosentrate VP of Ener	261.54
NONOP	426500	MISC INCC 04828 Markson, C Sr Account	46.59
NONOP	426500	MISC INCC 00167 Ehrbar, Pa Director of	158.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.85
NONE	408200	TAXES OTHER THAN INCOME - OTHE	-7.01
NONOP	426100	DUES AND DONATIONS	8.41
NONOP	426100	DUES AND DONATIONS	15.14
NONOP	426100	DUES AND DONATIONS	8.08
NONOP	426100	DUES AND DONATIONS	64.61
NONOP	426100	DUES AND DONATIONS	12.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,315.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	75.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,053.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,229.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	112.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	510
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	126.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,738.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	367.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	354.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	87.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,623.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	901.94

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	189.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	90.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	119.72
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	992.32
NONOP	426500	MISC INCC 05109 Dengel, Ke Project Mg	259.47
NONOP	426500	MISC INCC 04588 Raymond, IT Program	40.77
NONOP	426500	MISC INCC 00167 Ehrbar, Pa Director of	3,882.31
NONOP	426500	MISC INCC 94452 Andrews, E Sr Mgr Rev	336.18
NONOP	426500	MISC INCC 04854 Daymont, I Software C	12.09
NONOP	426500	MISC INCC 04193 Stromberg, Sr Account	201.78
NONOP	426500	MISC INCC 03773 Smith, Jen Regulatory	2,702.7
NONOP	426500	MISC INCC 02552 Christie, K VP Ext Affa	2,307.7
NONOP	426500	MISC INCC 02346 Meister, K Acctg Anal	401.5
NONOP	426500	MISC INCC 01406 Williams, L Executive /	31.72
NONOP	426500	MISC INCC 01190 Cooper, C Acctg Anal	189.21
NONOP	426500	MISC INCC 00868 Kettner, Cr Acctg Anal	682.17
NONOP	426500	MISC INCC 00448 Carroll, Su Software C	2,927.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONE	408200	TAXES OTHER THAN INCOME - OTHE	42.04
NONE	408200	TAXES OTHER THAN INCOME - OTHE	26.28
NONOP	426100	DUES AND DONATIONS	-45.24
NONOP	426100	DUES AND DONATIONS	-2.59
NONOP	426100	DUES AND DONATIONS	22.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,068.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-48,912.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	43.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	675.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	63.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	48.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,057.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	47.49
NONOP	426500	MISC INCC 94452 Andrews, E Sr Mgr Rev	373.54
NONOP	426500	MISC INCC 85931 Thackston, Sr VP Ener	305.77
NONOP	426500	MISC INCC 45820 Kimball, P Sr Regulat	251.36
NONOP	426500	MISC INCC 04855 Berg, Jenn Acctg Anal	41.01

NONOP	426500	MISC INCC04588	Raymond, IT Program	40.77
NONOP	426500	MISC INCC03997	Dorr, Justir Mgr Natura	52.2
NONOP	426500	MISC INCC03984	McLelland, Analyst Fin	199.56
NONOP	426500	MISC INCC03301	Follini, Rob Mgr PreSch	78.65
NONOP	426500	MISC INCC01168	Vickers, La Dir Financi	423.83
NONOP	426500	MISC INCC00991	Howard, B\ Sr Dir Envi	123.67
NONOP	426500	MISC INCC00868	Kettner, Cr Acctg Anal	80.26
NONOP	426500	MISC INCC00365	Meyer, Dav VP & Chief	9,759.6
NONOP	426500	MISC INCC92538	Anderson, Dir of Corp	2,483.52
NONOP	426500	MISC INCC01750	Krasselt, R VP & Contr	919.22
NONOP	426500	MISC INCC01729	Wilcox, Jo\ Mgr Invest	206.4
NONOP	426500	MISC INCC03890	Smith, Brai Mgr Corp C	760.5
NONOP	426500	MISC INCC03890	Smith, Brai Mgr Corp C	760.5
NONOP	426500	MISC INCC02552	Christie, K\ VP Ext Affa	6,461.52
NONOP	426500	MISC INCC92538	Anderson, Dir of Corp	1,862.64
NONOP	426500	MISC INCC01168	Vickers, La Dir Financi	282.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		82.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		345.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		23.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,716
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,162.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		37.39
NONOP	426100	DUES AND DONATIONS		6.73
NONOP	426100	DUES AND DONATIONS		10.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		259.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		10.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		10.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-7,307.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,708.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		423.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		19.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		19.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		374.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		27.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.59
NONOP	426100	DUES AND DONATIONS		-97.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		141.49
NONOP	426500	MISC INCC08059	Gervais Fal Sr Mgr Reg	3,459.11
NONOP	426500	MISC INCC02314	Coulson, R Analyst Fin	1,683.58
NONOP	426500	MISC INCC04452	Brandkam\ Exec Asst I	95.49
NONOP	426500	MISC INCC43878	Judge, Tan Mgr Rev Ac	69.93
NONOP	426500	MISC INCC08059	Gervais Fal Sr Mgr Reg	3,026.72
NONOP	426500	MISC INCC00167	Ehrbar, Pa\ Director of	5,070.79
NONOP	426500	MISC INCC01729	Wilcox, Jo\ Mgr Invest	68.8
NONOP	426500	MISC INCC00365	Meyer, Dav VP & Chief	8,644.23

NONOP	426500	MISC INCC 45464	Kensok, Ja VP & CIO	793.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		486.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		39.24
NONOP	426100	DUES AND DONATIONS		30.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,688.77
NONE	408200	TAXES OTHER THAN INCOME - OTHE		10
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		8,499.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		135.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20.15
NONOP	426100	DUES AND DONATIONS		5.6
NONOP	426100	DUES AND DONATIONS		88.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		165.12
NONOP	426100	DUES AND DONATIONS		48.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4,463.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		32.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		170.78
NONOP	426500	MISC INCC 81858	Sprague, K Sr Dir Govt	798.12
NONOP	426100	DUES AND 03351	Beil, Anissæ IT Program	185.08
NONOP	426500	MISC INCC 03773	Smith, Jeni Regulatory	2,182.95
NONOP	426500	MISC INCC 94452	Andrews, E Sr Mgr Rev	5,192.18
NONOP	426500	MISC INCC 02565	Durkin, Ma Sr VP Gene	1,512
NONOP	426500	MISC INCC 04430	Fielder, Ca Communic	1,257.22
NONOP	426500	MISC INCC 08059	Gervais Fal Sr Mgr Reg	5,044.55
NONOP	426500	MISC INCC 01856	Hanson, Pæ Coord Rate	239.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4,112.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		51,401.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-4.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		83.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4,759.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-22.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-45.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		66.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		48.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-134.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-1.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		138.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		179.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-32.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		54.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		57.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		84.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		303.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-25.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-80.1
NONOP	426100	DUES AND DONATIONS		8.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		72.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,225.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		72.14

NONOP	426500	MISC INCC 94452	Andrews, E Sr Mgr Rev	1,120.63
NONOP	426500	MISC INCC 45464	Kensok, Ja VP & CIO	661.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCC 61582	Morris, Scc Chairman &	1,624.04
NONOP	426500	MISC INCC 81858	Sprague, K Sr Dir Govt	386.5
NONOP	426500	MISC INCC 03740	Storey, Rol Sr Mgr Sec	528.37
NONOP	426500	MISC INCC 08059	Gervais Fal Sr Mgr Reg	3,118.16
NONOP	426500	MISC INCC 04807	Nikdel, Hos Dir App Sy	711.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,637.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		81.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		46.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		68.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3,772.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-129.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-20.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-5.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-5,962.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-121.8
NONOP	426500	MISC INCC 04598	Machado, ISr Regulatr	859.66
NONOP	426500	MISC INCC 94452	Andrews, E Sr Mgr Rev	35.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-6.34
NONOP	426500	MISC INCC 00167	Ehrbar, Pa Director of	-4,153.86
NONOP	426500	MISC INCC 85931	Thackston, Sr VP Ener	227.31
NONOP	426500	MISC INCC 03773	Smith, Jen Regulatory	3,223.2
NONOP	426500	MISC INCC 03512	Thies, Marl Sr VP and	-1,010.1
NONOP	426500	MISC INCC 94452	Andrews, E Sr Mgr Rev	-35.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,637.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		64.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		562.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		160.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		121.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-2,179.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		9.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		58.89
NONOP	426500	MISC INCC 00365	Meyer, Da VP & Chief	7,022.48
NONOP	426500	MISC INCC 02565	Durkin, Ma Sr VP Gene	962.5
NONOP	426500	MISC INCC 08059	Gervais Fal Sr Mgr Reg	138.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-111.85
NONOP	426500	MISC INCC 88740	Vermillion, President /	-4,707.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		63.42
NONOP	426500	MISC INCC 88740	Vermillion, President /	1,569.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-21.27
NONOP	426500	MISC INCC 18019	Dempsey, Mgr Therm	933.18
NONOP	426500	MISC INCC 45820	Kimball, Pz Sr Regulatr	1,401.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7,752.29
NONOP	426500	MISC INCC 92538	Anderson, Dir of Corp	746.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		262.69

NONOP	426500	MISC INCC88740	Vermillion, President /	490.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,819.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		438.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4,356.95
NONOP	426500	MISC INCC01729	Wilcox, Jo\ Mgr Invest	133.86
NONOP	426500	MISC INCC02314	Coulson, R Analyst Fin	227.75
NONOP	426500	MISC INCC81858	Sprague, K Sr Dir Govt	6,956.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		917.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		33.13
NONOP	426500	MISC INCC00365	Meyer, Da\ VP & Chief	3,322.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		8,789.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		959.25
NONOP	426500	MISC INCC03512	Thies, Marl Sr VP and	3,232.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		31.58
NONOP	426500	MISC INCC01856	Hanson, P\ Coord Rate	39
NONOP	426500	MISC INCC76183	Schlect, Ed Chief Strat	912.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		34.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		167.32
NONOP	426500	MISC INCC45464	Kensok, Ja VP & CIO	775.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		15.93
NONOP	426500	MISC INCC76183	Schlect, Ed Chief Strat	1,459.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		100.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		127.76
NONOP	426500	MISC INCC02552	Christie, K\ VP Ext Affa	5,609.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-13.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		14,297.36
NONOP	426500	MISC INCC05320	Rosentrate VP of Ener	903.94
NONOP	426500	MISC INCC04430	Fielder, Ca Communic	976.75
NONOP	426500	MISC INCC00167	Ehrbar, Pa\ Director of	143.76
NONOP	426500	MISC INCC00720	Jue, Laurin Communic	2,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,403.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,650.3
NONOP	426500	MISC INCC03512	Thies, Marl Sr VP and	505.05
NONOP	426500	MISC INCC02565	Durkin, Ma Sr VP Gene	525
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-9.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		170.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		263.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		79.7
NONOP	426500	MISC INCC92538	Anderson, Dir of Corp	-2,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		105.91
NONOP	426500	MISC INCC85931	Thackston, Sr VP Ener	6,061.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		80.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		338.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-8.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		636.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		800.14
NONOP	426500	MISC INCC03512	Thies, Marl Sr VP and	202.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,326.78
NONOP	426500	MISC INCC00348	Lang, Jaso Dir of Corp	-430.29

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	42.64
NONOP	426500	MISC INCC03512 Thies, Marl Sr VP and	202.02
NONOP	426500	MISC INCC04729 Majure, Jai Regulatory	621.6
NONOP	426500	MISC INCC94452 Andrews, E Sr Mgr Rev	215.5
NONOP	426500	MISC INCC03890 Smith, Brai Mgr Corp C	650
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	503.48
NONOP	426500	MISC INCC00365 Meyer, Dav VP & Chief	6,482.32
NONOP	426500	MISC INCC02885 Andrea, Mi Senior Cou	160.18
NONOP	426500	MISC INCC02565 Durkin, Ma Sr VP Gene	2,274.99
NONOP	426500	MISC INCC04430 Fielder, Ca Communic	234.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	57,236.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	47.79
NONOP	426500	MISC INCC03773 Smith, Jeni Regulatory	2,618.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	90.34
NONOP	426500	MISC INCC02552 Christie, Kc VP Ext Affa	9,817.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	304.41
NONOP	426500	MISC INCC45820 Kimball, Pc Sr Regulat	-290.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	88.51
NONOP	426500	MISC INCC64690 Norwood, IVP State &	3,634.63
NONOP	426500	MISC INCC92538 Anderson, Dir of Corp	2,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,475.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,119.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	398.03
NONOP	426500	MISC INCC00107 Cox, Bryan VP Safety &	568.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	86.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7,895.2
NONOP	426500	MISC INCC18451 Deubel, Dc Executive /	2,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	309.2
NONOP	426500	MISC INCC01540 Pluth, Jear Regulatory	137.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	91.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	92.82
NONOP	426500	MISC INCC03773 Smith, Jeni Regulatory	705.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	86.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	133.06
NONOP	426500	MISC INCC03890 Smith, Brai Mgr Corp C	771.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	118.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	85.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	106.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-9.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,930.65
NONOP	426500	MISC INCC61582 Morris, Scc Chairman &	19,316.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	109.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	106.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	539.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	51.86
NONOP	426500	MISC INCC01540 Pluth, Jear Regulatory	1,062.86
NONOP	426500	MISC INCC81858 Sprague, K Sr Dir Gove	1,159.5
NONOP	426500	MISC INCC05320 Rosentrate VP of Ener	193.7

NONOP	426500	MISC INCC 05320	Rosentrate VP of Ener	516.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		28,766
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		16,179
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.84
NONOP	426500	MISC INCC 76183	Schlect, Ed Chief Strat	8,514.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		16,095.24
NONOP	426500	MISC INCC 18451	Deubel, De Executive /	2,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		490.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-963.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11,840
NONOP	426500	MISC INCC 00365	Meyer, Dav VP & Chief	2,971.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		219.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,015.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		86.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		27.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-9.96
NONOP	426500	MISC INCC 01750	Krasselt, R VP & Contr	1,455.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		52.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		58.56
NONOP	426500	MISC INCC 76183	Schlect, Ed Chief Strat	1,337.97
NONOP	426500	MISC INCC 00365	Meyer, Dav VP & Chief	4,267.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3,800.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,380
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		63.57
NONOP	426500	MISC INCC 60170	Fleming, Si Corp Secre	-2,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		975.96
NONOP	426500	MISC INCC 04682	Hesler, Gre Senior Cou	137.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		380.51
NONOP	426500	MISC INCC 05320	Rosentrate VP of Ener	1,937.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		8,628.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		532.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		19.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		122.84
NONOP	426500	MISC INCC 03577	Garrett, Lis Products a	24.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		94.12
NONOP	426500	MISC INCC 05320	Rosentrate VP of Ener	839.37
NONOP	426500	MISC INCC 04729	Majure, Jai Regulatory	306.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-8.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		174.67
NONOP	426500	MISC INCC 03984	McLelland, Analyst Fin	194.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-4,865.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		32,693.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		56,244.16
NONOP	426500	MISC INCC 04729	Majure, Jai Regulatory	538.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		116.77
NONOP	426500	MISC INCC 03149	Lee, Lisa M Energy Effi	90.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4,062.8
NONOP	426500	MISC INCC 76183	Schlect, Ed Chief Strat	668.99



NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	45.71
NONOP	426500	MISC INCC 03773 Smith, Jeni Regulatory	2,711.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-8.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10,980.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-574.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-4.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10,300
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.1
NONOP	426500	MISC INCC 64690 Norwood, IVP State &	3,504.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-4.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	116.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	244.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	186
NONOP	426500	MISC INCC 01856 Hanson, P& Coord Rate	117
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	46.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10,599.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	253.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-29,883.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	53.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-943.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.99
NONOP	426500	MISC INCC 64690 Norwood, IVP State &	1,687.51
NONOP	426500	MISC INCC 03787 Gifford, An Manager E	87.84
NONOP	426500	MISC INCC 94452 Andrews, E Sr Mgr Rev	933.84
NONOP	426500	MISC INCC 18451 Deubel, De Executive /	133.83
NONOP	426500	MISC INCC 85931 Thackston, Sr VP Ener	606.15
NONOP	426500	MISC INCC 88740 Vermillion, President /	1,569.23
NONOP	426500	MISC INCC 00720 Jue, Laurin Communic.	1,999.35
NONOP	426500	MISC INCC 00348 Lang, Jaso Dir of Corp	1,536.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	94.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	40,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	36.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	44.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	42.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	78.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	851.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.61

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	114.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	140
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-5,357
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	39.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	74.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	203.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,490.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	285.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	358
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	121.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	141.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	60.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	643
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	517
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13,443.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,484.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10,141.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,755.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	353.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	376.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	66.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,100
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	261.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	176.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	336.26

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	148.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	322.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,351.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	516.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	73.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	261.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	450.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	534.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	295.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	234
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	502.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	313.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	97.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	162.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	285.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	103.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	432.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	87.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,169.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,958.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	148.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	263.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	395
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	519.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	376.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	77.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	775.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	40
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	109.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	379.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	55.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	27.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	856.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	156.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	40.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	262.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,700
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,700
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	77.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	100
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,700
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,490.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	77.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	742.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	66.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	361.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14,727.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	34,978.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,700
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	291.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,976.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	410
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15,058.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	59.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	410
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	266.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8,235
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23,486.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	40
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21,809.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,523.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2,995.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,995.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11,557.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19,225
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	148.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	353.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	361.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	53.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	62.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	34.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	545.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-57.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	71.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-103.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	293.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	564.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,690.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	42.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-10.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	270.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	53.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	564.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	85.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-7.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,056.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.26
NONOP	426500	MISC INCC01754      Magruder, Dir Trans C	84.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	51.91
NONOP	426500	MISC INCC 18451      Deubel, De Executive /	30.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-140.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	121.16

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,478.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	253.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	107.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	233.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	77.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	127.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	54.3
NONOP	426500	MISC INCC00167 Ehrbar, Pa Director of	1,267.7
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	1,984.62
NONOP	426500	MISC INCC 76186 Schlect, Je Mgr Transr	80.82
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	2,604.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,013
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	193.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	57.5
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	924.09
NONOP	426500	MISC INCC 88740 Vermillion, President /	104.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-648.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-222.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-964.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-8,107.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	324.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	200.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	305.57
NONOP	426500	MISC INCC 04542 Pearson, J Learning a	1,336.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	576.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,844.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-27.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-76.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,367.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	297.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	89.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	482,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,567.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	68.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7,195.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,918.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	96.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	168.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	238.61
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	124.04

NONOP	426500	MISC INCC04430	Fielder, Ca Communic	1,216.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,310.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		315.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		79.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		33.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		16.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		10.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		35.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		37.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		19.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		105.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		30.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		40.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		482.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		424.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6,289.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		19.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-4.95
NONOP	426100	DUES AND DONATIONS		-3.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-17.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-1.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-499.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-2.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-4.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		19.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		8.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		476.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,284.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		288.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		173.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-0.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-0.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-0.06
NONOP	426500	MISC INCC88740	Vermillion, President /	104.57
NONOP	426500	MISC INCC02552	Christie, K€ VP Ext Affe	307.7
NONOP	426500	MISC INCC04430	Fielder, Ca Communic	973.32
NONOP	426500	MISC INCC04667	Burns, Dav System En	199.74

NONOP	426500	MISC INCC 92538	Anderson, Dir of Corp	2,173.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		62.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		15,990.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		307,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		413.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		176.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		8.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.66
NONOP	426500	MISC INCC 45820	Kimball, P&Sr Regulat	402.19
NONOP	426500	MISC INCC 03984	McLelland, Analyst Fin	199.56
NONOP	426500	MISC INCC 03984	McLelland, Analyst Fin	498.88
NONOP	426500	MISC INCC 00365	Meyer, Da\VP & Chief	8,783.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		59.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		121.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		744.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		264.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		65.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		80.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5,537.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,295.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-37.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		135.07
NONOP	426100	DUES AND DONATIONS		9.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		16.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-0.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		27.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		77.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		631.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		33.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		426.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-4.7
NONOP	426500	MISC INCC 03512	Thies, Marl Sr VP and	312.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-13.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		23.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		976.52
NONOP	426500	MISC INCC 45464	Kensok, Ja VP & CIO	396.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-3.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		93.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-675.28
NONOP	426500	MISC INCC 04729	Majure, Jai Regulatory	260.82
NONOP	426100	DUES AND DONATIONS		55.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-48.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		240.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		338.77



NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	210.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	796.68
NONOP	426500	MISC INCC 24331 Fitzsimmor Solution Ar	75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	128.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,161.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.98
NONOP	426500	MISC INCC 00365 Meyer, Dav VP & Chief	8,923.06
NONOP	426500	MISC INCC 00206 Vincent, St Regional B	111.57
NONOP	426500	MISC INCC 45820 Kimball, P& Sr Regulat	804.38
NONOP	426500	MISC INCC 02391 Trabun, St Regional B	125.71
NONOP	426500	MISC INCC 94452 Andrews, ESr Mgr Rev	74.71
NONOP	426500	MISC INCC 08059 Gervais Fal Sr Mgr Reg	2,980.8
NONOP	426500	MISC INCC 81858 Sprague, K Sr Dir Gove	598.59
NONOP	426500	MISC INCC 03984 McLelland, Analyst Fin	99.78
NONOP	426500	MISC INCC 01750 Krasselt, R VP & Contr	459.6
NONOP	426500	MISC INCC 81858 Sprague, K Sr Dir Gove	399.06
NONOP	426500	MISC INCC 04430 Fielder, Ca Communic	892.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	87,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,860
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.85
NONOP	426100	DUES AND DONATIONS	21.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	43.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	224.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	97.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	807.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	77.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	51.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	89.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	63.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.47
NONOP	426500	MISC INCC 03984 McLelland, Analyst Fin	149.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	160.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	68
NONOP	426500	MISC INCC 00991 Howard, B Sr Dir Envi	82.44
NONOP	426100	DUES AND DONATIONS	6.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	42.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	69.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	127.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	112.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.46
NONOP	426500	MISC INCC 00188 Feltes, Kar Sr VP Chie	86.54

NONOP	426500	MISC INCC 81858	Sprague, K Sr Dir Govt	798.12
NONOP	426500	MISC INCC 03984	McLelland, Analyst Fin	99.78
NONOP	426500	MISC INCC 03402	Groome, C Acctg Anal	85.02
NONOP	426500	MISC INCC 04904	Payne, Ry Software C	98.84
NONOP	426500	MISC INCC 00448	Carroll, Suz Software C	357.58
NONOP	426100	DUES AND DONATIONS		-20.02
NONOP	426100	DUES AND DONATIONS		6.73
NONOP	426100	DUES AND DONATIONS		10.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		13.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		79.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		65.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		745.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,095.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3,046.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		43.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		71.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		793.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		47.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		167.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		191.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		95.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		383.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		94.97
NONOP	426500	MISC INCC 76183	Schlect, Ed Chief Strat	1,519.48
NONOP	426500	MISC INCC 02314	Coulson, R Analyst Fin	526.13
NONOP	426500	MISC INCC 01729	Wilcox, Jo Mgr Invest	550.4
NONOP	426500	MISC INCC 00991	Howard, Bi Sr Dir Envi	164.89
NONOP	426500	MISC INCC 00365	Meyer, Dav VP & Chief	5,102.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-1.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,253.78
NONOP	426100	DUES AND DONATIONS		13.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,590.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		30.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.66
NONOP	426100	DUES AND DONATIONS		-5.65
NONOP	426100	DUES AND DONATIONS		-8.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		237.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		121.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		49.14

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	41.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	283.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	112
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	119.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	39.24
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	248.08
NONOP	426500	MISC INCC 05320 Rosentrate VP of Ener	130.77
NONOP	426500	MISC INCC 03890 Smith, Brai Mgr Corp C	169
NONOP	426500	MISC INCC 03773 Smith, Jeni Regulatory	519.75
NONOP	426100	DUES AND 03351 Beil, Aniss& IT Program	168.26
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	177.88
NONOP	426500	MISC INCC 00991 Howard, Bi Sr Dir Envi	164.89
NONOP	426500	MISC INCC 87695 Prince, Mai Dir Benefit	261.58
NONOP	426500	MISC INCC 81858 Sprague, K Sr Dir Gove	1,496.47
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman &	3,248.08
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	793.26
NONOP	426500	MISC INCC 24331 Fitzsimmor Solution Ar	300
NONE	408200	TAXES OTHER THAN INCOME - OTHE	-10.42
NONOP	426100	DUES AND DONATIONS	-14.81
NONOP	426100	DUES AND DONATIONS	33.92
NONOP	426100	DUES AND DONATIONS	-22.03
NONOP	426100	DUES AND DONATIONS	48.46
NONOP	426100	DUES AND DONATIONS	2.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	39.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3,076.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	185
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	454.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	975.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	543.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,667.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	489.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	204.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	37.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	816.13
NONOP	426100	DUES AND DONATIONS	70.67

NONOP	426500	MISC INCC04828	Markson, C Sr Account	116.48
NONOP	426500	MISC INCC04667	Burns, Dav System En	358.37
NONOP	426500	MISC INCC04663	Heston, Tir System En	30.27
NONOP	426500	MISC INCC03830	Pendergraf Mgr - D O	1,062.5
NONOP	426500	MISC INCC01768	Smith, Gra Application	70.58
NONOP	426500	MISC INCC00188	Feltes, Kar Sr VP Chie	7,615.42
NONOP	426500	MISC INCC05103	Tyree, Zac Acctg Anal	433.16
NONOP	426500	MISC INCC04904	Payne, Rye Software C	766.05
NONOP	426500	MISC INCC00188	Feltes, Kar Sr VP Chie	519.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426100	DUES AND DONATIONS		-11.22
NONOP	426100	DUES AND DONATIONS		20.19
NONOP	426100	DUES AND DONATIONS		29.61
NONOP	426100	DUES AND DONATIONS		10.77
NONOP	426100	DUES AND DONATIONS		10.18
NONOP	426100	DUES AND DONATIONS		3.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		9.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,331.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		70.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-2,802.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		125.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		16.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		99.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		187.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		10.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		16.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		8.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,726.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		211.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		112.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		642.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		192.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		352.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		137.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		388.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		22.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		96.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		82.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		514.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		127.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5,769.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,924.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6,420.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		367.85

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	27.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	150.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.97
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	496.16
NONOP	426500	MISC INCC 05109 Dengel, Ke Project Mg	155.68
NONOP	426500	MISC INCC 05103 Tyree, Zac Acctg Anal	50.96
NONOP	426500	MISC INCC 04831 Thilo, Meg: Mgr - D O	405.28
NONOP	426500	MISC INCC 04182 Brandkam: Risk Progr	807.52
NONOP	426500	MISC INCC 03830 Pendergraf Mgr - D O	1,487.5
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	2,614.9
NONOP	426500	MISC INCC 01729 Wilcox, Jo: Mgr Invest	825.6
NONE	408200	TAXES OT: 01492 Lester, Ste Database /	175.17
NONOP	426500	MISC INCC 01406 Williams, L Executive /	126.88
NONOP	426500	MISC INCC 03773 Smith, Jen: Regulatory	1,663.2
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman &	1,218.03
NONOP	426500	MISC INCC 02314 Coulson, R Analyst Fin	631.32
NONOP	426500	MISC INCC 03512 Thies, Mar: Sr VP and	312.26
NONOP	426500	MISC INCC 24331 Fitzsimmor Solution Ar	150
NONOP	426500	MISC INCC 45820 Kimball, Pe Sr Regulat	100.54
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman &	10,150.25
NONOP	426100	DUES AND DONATIONS	-94.25
NONOP	426500	MISC INCC 04430 Fielder, Ca Communic	851.69
NONOP	426500	MISC INCC 00188 Feltes, Kar Sr VP Chie	865.38
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	652.05
NONOP	426100	DUES AND 03351 Beil, Aniss: IT Program	134.62
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	1,156.25
NONOP	426500	MISC INCC 05320 Rosentrate VP of Ener	130.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	186.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	97.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,980
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,552
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,640
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	348.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	104.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	83.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,089.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,101.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	753.04
NONOP	426100	DUES AND DONATIONS	-30.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	338.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	379.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	84.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6,623
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	62.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	102

NONOP	426500	MISC INCC 92538	Anderson, Dir of Corp	1,862.64
NONOP	426500	MISC INCC 01856	Hanson, P& Coord Rate	53.3
NONOP	426500	MISC INCC 04430	Fielder, Ca Communic	851.67
NONOP	426500	MISC INCC 01168	Vickers, La Dir Financi	494.46
NONOP	426500	MISC INCC 02749	DiLuciano, Dir Elec En	78.48
NONOP	426500	MISC INCC 03830	Pendergraf Mgr - D O	212.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426100	DUES AND DONATIONS		-203.59
NONOP	426500	MISC INCC 04430	Fielder, Ca Communic	2,027.76
NONOP	426500	MISC INCC 94452	Andrews, E Sr Mgr Rev	1,120.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		89.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		60.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		24.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		574.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		9.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-4,112.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		497.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-6,116.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		71.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		179.58
NONOP	426500	MISC INCC 03890	Smith, Brai Mgr Corp C	507
NONOP	426500	MISC INCC 03512	Thies, Marl Sr VP and	2,081.73
NONOP	426500	MISC INCC 00496	Corder, Jar Dir I T Infr	752.27
NONOP	426500	MISC INCC 03773	Smith, Jeni Regulatory	2,500
NONOP	426500	MISC INCC 94452	Andrews, E Sr Mgr Rev	672.39
NONOP	426500	MISC INCC 43878	Judge, Tar Mgr Rev Ac	209.78
NONOP	426500	MISC INCC 01750	Krasselt, R VP & Contr	1,206.49
NONOP	426500	MISC INCC 02565	Durkin, Ma Sr VP Gene	3,024.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-51,401.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		16.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		77.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		41.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		79.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		64.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		45.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		253.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		83.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,489.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3,018.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		60.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		304.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,065.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		8.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,718.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		44.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-8.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		476.33

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	170.43
NONOP	426100	DUES AND DONATIONS	1.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	95.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.58
NONOP	426500	MISC INCC 04598 Machado, I Sr Regulat	24.72
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	293.61
NONOP	426500	MISC INCC 03773 Smith, Jeni Regulatory	3,950.1
NONOP	426500	MISC INCC 45820 Kimball, P& Sr Regulat	1,759.61
NONOP	426500	MISC INCC 85931 Thackston, Sr VP Ener	1,070.19
NONOP	426500	MISC INCC 00736 Munson, A Director of	1,013.88
NONOP	426500	MISC INCC 03512 Thies, Marl Sr VP and	3,226.68
NONOP	426500	MISC INCC 03773 Smith, Jeni Regulatory	3,525.38
NONOP	426500	MISC INCC 85931 Thackston, Sr VP Ener	1,528.85
NONOP	426500	MISC INCC 01768 Smith, Gra Application	514
NONOP	426500	MISC INCC 03338 Miller, Jose Regulatory	146.25
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	348.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	37.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,058.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.89
NONOP	426500	MISC INCC 00365 Meyer, Dav VP & Chief	-7,022.48
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	851.43
NONOP	426500	MISC INCC 05320 Rosentrate VP of Ener	-258.27
NONOP	426500	MISC INCC 02552 Christie, K& VP Ext Affa	4,066.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-4.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25,148.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	777.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	46.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,479.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,438.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7,804.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	926.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	192.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,464.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	81.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	278.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	495.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	68.99
NONOP	426500	MISC INCC 00167 Ehrbar, Pa Director of	4,153.86
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	775.38

NONOP	426500	MISC INCC03773	Smith, Jeni Regulatory	3,223.2
NONOP	426500	MISC INCC02411	Gall, James Integrated	253.76
NONOP	426500	MISC INCC00991	Howard, B Sr Dir Envi	158.54
NONOP	426500	MISC INCC88740	Vermillion, President /	4,707.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		151.65
NONOP	426500	MISC INCC03512	Thies, Marl Sr VP and	1,919.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		36.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		215.23
NONOP	426500	MISC INCC03512	Thies, Marl Sr VP and	1,919.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		817.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		118.91
NONOP	426500	MISC INCC02552	Christie, K VP Ext Affa	2,524.32
NONOP	426500	MISC INCC05320	Rosentrate VP of Ener	2,453.56
NONOP	426500	MISC INCC76183	Schlect, Ed Chief Strat	608.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,638
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		53.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		60.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6,289.21
NONOP	426500	MISC INCC00365	Meyer, Da VP & Chief	3,646.29
NONOP	426500	MISC INCC00893	Meyer, Kris Comm Inv:	226.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5,404.75
NONOP	426500	MISC INCC00348	Lang, Jaso Dir of Corp	1,106.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		531.43
NONOP	426500	MISC INCC81858	Sprague, K Sr Dir Gove	676.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		860.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		268.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		35.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		142.69
NONOP	426500	MISC INCC60170	Fleming, S Corp Secre	2,199.42
NONOP	426500	MISC INCC85931	Thackston, Sr VP Ener	6,061.5
NONOP	426500	MISC INCC00107	Cox, Bryan VP Safety &	284.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-38.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3.18
NONOP	426500	MISC INCC45820	Kimball, P Sr Regulat	1,836.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		91.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		721.86
NONOP	426500	MISC INCC00991	Howard, B Sr Dir Envi	2,061.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4,511.72
NONOP	426500	MISC INCC01406	Williams, L Executive /	1,980.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		286.97
NONOP	426500	MISC INCC81858	Sprague, K Sr Dir Gove	-6,956.93
NONOP	426500	MISC INCC00720	Jue, Laurin Communic.	2,500
NONOP	426500	MISC INCC03890	Smith, Brai Mgr Corp C	203.1
NONOP	426500	MISC INCC03773	Smith, Jeni Regulatory	1,107.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3,065.64
NONOP	426500	MISC INCC00991	Howard, B Sr Dir Envi	317.08
NONOP	426500	MISC INCC18451	Deubel, D Executive /	29.74
NONOP	426500	MISC INCC81858	Sprague, K Sr Dir Gove	1,062.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,464.92
NONOP	426500	MISC INCC85931	Thackston, Sr VP Ener	909.24



NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	608.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	46.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-16.42
NONOP	426500	MISC INCC01729 Wilcox, JoI Mgr Invest	-334.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	122.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7,695
NONOP	426500	MISC INCC01729 Wilcox, JoI Mgr Invest	401.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,829.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	86.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	544.32
NONOP	426500	MISC INCC81858 Sprague, K Sr Dir Gove	1,739.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	132.84
NONOP	426500	MISC INCC00167 Ehrbar, Pa Director of	461.55
NONOP	426500	MISC INCC61582 Morris, Scc Chairman &	6,307.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	357.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,859.3
NONOP	426500	MISC INCC00655 Kinney, ScI Dir Power I	95.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	34.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,012.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,320
NONOP	426500	MISC INCC09427 Ellenson, C Sr Mgr Cor	571.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.68
NONOP	426500	MISC INCC03890 Smith, BraI Mgr Corp C	1,462.5
NONOP	426500	MISC INCC88740 Vermillion, President A	1,569.23
NONOP	426500	MISC INCC02565 Durkin, Ma Sr VP Gene	612.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	48.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	572.24
NONOP	426500	MISC INCC00188 Feltes, Kar Sr VP Chie	682.68
NONOP	426500	MISC INCC60170 Fleming, Si Corp Secre	241.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	156.05
NONOP	426500	MISC INCC88658 Van Orden Dir Interna	88.6
NONOP	426500	MISC INCC45464 Kensok, Ja VP & CIO	129.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	176.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	163.62
NONOP	426500	MISC INCC00365 Meyer, Da\ VP & Chief	8,102.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6,322.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	207.46
NONOP	426500	MISC INCC61582 Morris, Scc Chairman &	-8,673.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	287.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	130.57
NONOP	426500	MISC INCC61582 Morris, Scc Chairman &	9,461.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	44.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.16
NONOP	426500	MISC INCC03512 Thies, Marl Sr VP and I	202.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-410.16

NONOP	426500	MISC INCC01540	Pluth, Jear Regulatory	-1,165.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-6.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		357.5
NONOP	426500	MISC INCC03984	McLelland, Analyst Fin	194.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		79.32
NONOP	426500	MISC INCC02565	Durkin, Ma Sr VP Gene	-5,425
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		454.78
NONOP	426500	MISC INCC01729	Wilcox, JoI Mgr Invest	937.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		21.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-5,229.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		29,883.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6,050
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		780
NONOP	426500	MISC INCC01729	Wilcox, JoI Mgr Invest	200.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		139.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		26.95
NONOP	426500	MISC INCC03512	Thies, MarI Sr VP and	1,010.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		402.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		182.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		321.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		716.73
NONOP	426500	MISC INCC00720	Jue, Laurin Communic	3,298.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCC01729	Wilcox, JoI Mgr Invest	870.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		55.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		478.54
NONOP	426500	MISC INCC00720	Jue, Laurin Communic	3,598.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		70.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		337.92
NONOP	426500	MISC INCC88740	Vermillion, President /	588.45
NONOP	426500	MISC INCC00720	Jue, Laurin Communic	-3,298.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-6,289.21
NONOP	426500	MISC INCC03512	Thies, MarI Sr VP and	1,515.15
NONOP	426500	MISC INCC01406	Williams, L Executive /	61.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-88.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		207.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		22.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-72.79
NONOP	426500	MISC INCC76183	Schlect, Ed Chief Strat	1,459.62
NONOP	426500	MISC INCC00348	Lang, Jaso Dir of Corp	430.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6,587.1
NONOP	426500	MISC INCC03984	McLelland, Analyst Fin	97.06
NONOP	426500	MISC INCC00991	Howard, Bi Sr Dir Envi	-2,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12,447.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		79.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		516.54
NONOP	426500	MISC INCC81858	Sprague, K Sr Dir Gove	1,932.5
NONOP	426500	MISC INCC01750	Krasselt, R VP & Contr	1,766.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,994.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.01
NONOP	426500	MISC INCC02565	Durkin, Ma Sr VP Gene	2,975
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		41.62

NONOP	426500	MISC INCC05320	Rosentrate VP of Ener	129.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		28,439.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		21.09
NONOP	426500	MISC INCC00991	Howard, B Sr Dir Envi	951.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		670.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6.91
NONOP	426500	MISC INCC01750	Krasselt, R VP & Contr	207.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		133.06
NONOP	426500	MISC INCC60170	Fleming, S Corp Secre	2,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,762.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		78.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		234
NONOP	426500	MISC INCC00991	Howard, B Sr Dir Envi	237.81
NONOP	426500	MISC INCC00991	Howard, B Sr Dir Envi	2,536.72
NONOP	426500	MISC INCC04729	Majure, Jai Regulatory	501.91
NONOP	426500	MISC INCC94452	Andrews, E Sr Mgr Rev	215.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		91.64
NONOP	426500	MISC INCC01406	Williams, L Executive /	278.51
NONOP	426500	MISC INCC85931	Thackston, Sr VP Ener	6,061.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		18.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		16.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		37.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,187.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		387.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		327
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		16.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		40
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		343.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		239.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		332.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,700
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		77.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		13.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		261.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		778.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		15.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		10.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		8.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		26.36

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	100.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	97.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16,044
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19,795
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,091.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	40
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,983.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	389.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	83.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	247.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	116.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	45.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	158.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	555
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,413.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	69.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	363.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	213.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	606.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	190.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	831.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	115.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	51.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	212.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	199.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	529.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	383.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	97.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	767.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	457.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	380.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	631.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-745.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	63.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	891.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	735.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,255.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,255.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,185.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	297.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	196.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	118
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	429.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	429.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	47.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	313.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	90.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	204
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	428.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	80.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	54.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	123.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	97.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,655.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	100
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,490.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	553.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	638.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	358
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	258.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	57.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	755.71

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	125.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	87.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	404.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	59.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	410.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	198.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	245.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	74.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	151.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	53.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-100
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	410
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	27.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	261.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	205.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,260
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,831.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	190.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	239.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	705.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	939.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6,276.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6,151.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17,246.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	317.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,490.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	395
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	224.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,450
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,362.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,060.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,439.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	452
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,000

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	427.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	71.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8,967
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	175.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	990.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	240
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	148.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	222.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	212.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	245.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-47.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-545.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-608.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	47.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	45.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	210.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.31
NONOP	426500	MISC INCC88740 Vermillion, President /	104.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	77.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.57
NONOP	426500	MISC INCC02449 Howell, Da Dir Operati	129
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-63.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	53.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	228.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	196.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	135.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	121.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-6.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-58.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	100.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	213.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	34.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	216.99
NONOP	426500	MISC INCC04430 Fielder, Ca Communic.	40.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.24

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	271
NONOP	426500	MISC INCC03505 Scarlett, Ar Director Sr	206.28
NONOP	426500	MISC INCC00188 Feltes, Kar Sr VP Chie	86.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-62.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.32
NONOP	426500	MISC INCC02565 Durkin, Ma Sr VP Gene	1,600.96
NONOP	426500	MISC INCC04430 Fielder, Ca Communic	648.88
NONOP	426500	MISC INCC04217 Gustafson, Dir Innova	1,276.4
NONOP	426500	MISC INCC00107 Cox, Bryan VP Safety &	2,038.46
NONOP	426500	MISC INCC02449 Howell, Da Dir Operati	1,419
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	153.36
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	403.13
NONOP	426500	MISC INCC00107 Cox, Bryan VP Safety &	50.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-205.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	173.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	159.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	224.55
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	558.17
NONOP	426500	MISC INCC02196 Rosentrate Dir Safety	2,160.8
NONOP	426500	MISC INCC03512 Thies, Marl Sr VP and	1,665.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	192.53
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	1,488.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	483.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	27.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-482,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	580.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	156.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	70.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,163.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	37.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-17.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	352.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	235.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-636.41
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	1,862.64
NONOP	426500	MISC INCC05320 Rosentrate VP of Ener	261.54
NONOP	426500	MISC INCC 45820 Kimball, Pz Sr Regulat	150.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	122.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7,632.09



NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	636.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	103.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	198.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	67.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	375.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	47.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-796.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,696.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,593.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	53.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	118.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	66.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16,631.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-511.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-35.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-17.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.71
NONOP	426500	MISC INCC01209 Rose, Mela Regional B	97.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	145.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	53.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	230.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-24.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-4.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-49.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-59.39
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	177.88
NONOP	426500	MISC INCC 01209 Rose, Mela Regional B	96.15
NONOP	426500	MISC INCC 88740 Vermillion, President /	104.57
NONOP	426500	MISC INCC 04967 Testa, Rory System En	10.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	37.25

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,933.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-14.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-307,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	39.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15,264.18
NONOP	426500	MISC INCC04729 Majure, Jai Regulatory	298.08
NONOP	426500	MISC INCC03904 Tatko, Micl Regional B	160.72
NONOP	426500	MISC INCC03890 Smith, Brai Mgr Corp C	845
NONOP	426500	MISC INCC04729 Majure, Jai Regulatory	428.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,485
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	65.96
NONOP	426500	MISC INCC02314 Coulson, R Analyst Fin	157.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	78.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.81
NONOP	426500	MISC INCC04653 Fulton, Ty Sr Auditor	212.82
NONE	408200	TAXES OTHER THAN INCOME - OTHE	8.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	45.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	486.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	87.97
NONOP	426500	MISC INCC61582 Morris, Scc Chairman :	1,015.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,075.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-394.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	40.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19,916.95
NONOP	426500	MISC INCC88658 Van Orden Dir Interna	273.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-11.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,178.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.02
NONOP	426500	MISC INCC02565 Durkin, Ma Sr VP Gene	1,156.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.03
NONOP	426100	DUES AND DONATIONS	48.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,732.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	257.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	47.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	336.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	40.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-6,253.52

NONOP	426500	MISC INCC 76183	Schlect, Ed Chief Strat	372.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		145.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-9.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-1,173.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-119.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		9.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5,004.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		73.69
NONOP	426500	MISC INCC 01226	Kiesbuy, T Regional B	102.79
NONOP	426500	MISC INCC 03165	Kimmell, P Regional B	115.48
NONOP	426500	MISC INCC 01168	Vickers, La Dir Financi	141.28
NONOP	426500	MISC INCC 61582	Morris, Scc Chairman &	812.02
NONOP	426500	MISC INCC 03773	Smith, Jen Regulatory	3,742.2
NONOP	426500	MISC INCC 02314	Coulson, R Analyst Fin	52.61
NONOP	426500	MISC INCC 00496	Corder, Jar Dir I T Infr	188.06
NONOP	426500	MISC INCC 04729	Majure, Jai Regulatory	186.3
NONOP	426100	DUES AND 03351	Beil, Aniss& IT Program	269.2
NONOP	426500	MISC INCC 94452	Andrews, E Sr Mgr Rev	448.25
NONOP	426500	MISC INCC 00991	Howard, B Sr Dir Envi	824.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		137.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		45.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		93.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		847.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		42.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		74.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.08
NONOP	426500	MISC INCC 88740	Vermillion, President /	104.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3,165.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		423.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		284.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		10.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		11.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		20.77
NONOP	426500	MISC INCC 60170	Fleming, S Corp Secre	99.71
NONOP	426500	MISC INCC 01750	Krasselt, R VP & Contr	344.7
NONOP	426500	MISC INCC 00496	Corder, Jar Dir I T Infr	188.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,026.31
NONOP	426100	DUES AND DONATIONS		24.03
NONOP	426500	MISC INCC 02552	Christie, K VP Ext Affs	2,461.53
NONOP	426500	MISC INCC 02314	Coulson, R Analyst Fin	210.44
NONOP	426500	MISC INCC 88740	Vermillion, President /	104.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-85,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		8.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12.6

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	349.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,365.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	62.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	41.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	71.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.94
NONOP	426500	MISC INCC 03773 Smith, Jeni Regulatory	2,442.79
NONOP	426500	MISC INCC 01750 Krasselt, R VP & Contr	459.6
NONOP	426500	MISC INCC 00167 Ehrbar, Pa Director of	1,624.25
NONOP	426500	MISC INCC 88740 Vermillion, President /	209.13
NONOP	426500	MISC INCC 00107 Cox, Bryan VP Safety &	101.92
NONOP	426500	MISC INCC 01768 Smith, Gra Application	105.87
NONOP	426500	MISC INCC 00167 Ehrbar, Pa Director of	475.38
NONOP	426500	MISC INCC 45820 Kimball, P& Sr Regulat	1,508.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1.94
NONOP	426100	DUES AND DONATIONS	26.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9,545.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	103.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,167.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	119.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	109.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	109.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	663
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	224.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	63.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	383.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	125.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-42,465.5
NONOP	426100	DUES AND DONATIONS	-70.67
NONOP	426500	MISC INCC 03512 Thies, Marl Sr VP and	208.17
NONOP	426500	MISC INCC 00736 Munson, A Director of	78
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	260.82
NONOP	426500	MISC INCC 04116 Robisch, C IS/IT Lead	24.8
NONOP	426500	MISC INCC 03890 Smith, Brai Mgr Corp C	338
NONOP	426500	MISC INCC 03773 Smith, Jeni Regulatory	831.57
NONOP	426500	MISC INCC 03600 Wenz, Stac Analyst Sr	43.51
NONOP	426500	MISC INCC 00991 Howard, B Sr Dir Envi	494.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	297.96

NONOP	426100	DUES AND DONATIONS	16.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3,877.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,397.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,167.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-710.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	77.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	185.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	655.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,934.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	225.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	27.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	159.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	99.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	366.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	109.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	655.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	162.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	59.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	47.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	53.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	172.02
NONOP	426500	MISC INCC 87695 Prince, Ma Dir Benefit	1,700.28
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	925.47
NONOP	426500	MISC INCC 05320 Rosentrate VP of Ener	1,046.16
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	409.86
NONOP	426500	MISC INCC 04057 Lopelly, Ra Software C	470.87
NONOP	426500	MISC INCC 03773 Smith, Jen Regulatory	2,000
NONOP	426100	DUES AND 03351 Beil, Aniss IT Program	100.95
NONOP	426500	MISC INCC 02552 Christie, K VP Ext Affa	3,846.14
NONOP	426500	MISC INCC 00496 Corder, Jar Dir I T Infr	235.08
NONOP	426500	MISC INCC 46680 Knox, Tara Regulatory	550.61
NONOP	426500	MISC INCC 08059 Gervais Fal Sr Mgr Reg	792.71
NONOP	426500	MISC INCC 04547 Machado, (Analyst Fin	561.13
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	978.36
NONOP	426500	MISC INCC 02039 Senescall, Acctg Anal	154.89
NONE	408200	TAXES OTHER THAN INCOME - OTHE	2.41
NONOP	426100	DUES AND DONATIONS	-14.14
NONOP	426100	DUES AND DONATIONS	29.61
NONOP	426100	DUES AND DONATIONS	10.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	79.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	60.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.59

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	454.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	95.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	413.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,204.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	66.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	285.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	488.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	149.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25,851.58
NONE	408200	TAXES OTHER THAN INCOME - OTHE	87.59
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	2,483.52
NONOP	426500	MISC INCC 87695 Prince, Ma Dir Benefit	784.74
NONOP	426500	MISC INCC 04828 Markson, C Sr Account	792.08
NONOP	426500	MISC INCC 00736 Munson, A Director of	545.96
NONOP	426500	MISC INCC 00991 Howard, B Sr Dir Envi	164.88
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	2,232.69
NONOP	426100	DUES AND 03351 Beil, Anissr IT Program	370.18
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	1,956.73
NONOP	426500	MISC INCC 81858 Sprague, K Sr Dir Gove	897.87
NONOP	426500	MISC INCC 03998 Bachtel-Brc Senior Cou	147.2
NONOP	426500	MISC INCC 43878 Judge, Tan Mgr Rev Ac	69.93
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	682.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	32.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,640
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	83.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	119.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	335.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.16
NONOP	426100	DUES AND DONATIONS	-5.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	250.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	55.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,688.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	533.9
NONOP	426100	DUES AND DONATIONS	-16.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	123.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.66

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,089.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	78.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6,537.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	653.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.7
NONOP	426500	MISC INCC85931 Thackston, Sr VP Ener	2,599.04
NONOP	426500	MISC INCC00167 Ehrbar, Pa Director of	4,278.45
NONOP	426500	MISC INCC01750 Krasselt, R VP & Contr	344.7
NONOP	426500	MISC INCC02552 Christie, K VP Ext Affa	6,307.67
NONOP	426500	MISC INCC03890 Smith, Brai Mgr Corp C	633.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	748.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.7
NONOP	426100	DUES AND DONATIONS	24.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	450.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61,409.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,656.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	353.55
NONOP	426100	DUES AND DONATIONS	-2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	142.46
NONOP	426100	DUES AND DONATIONS	5.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,416.59
NONOP	426100	DUES AND DONATIONS	97.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	818.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	383.1
NONOP	426100	DUES AND DONATIONS	2.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	49.47
NONOP	426100	DUES AND DONATIONS	14.81
NONOP	426500	MISC INCC00365 Meyer, Da\ VP & Chief	9,480.76
NONOP	426500	MISC INCC00188 Feltes, Kar Sr VP Chie	346.15
NONOP	426500	MISC INCC76183 Schlect, Ed Chief Strat	1,488.47
NONOP	426500	MISC INCC02314 Coulson, R Analyst Fin	1,367.9
NONOP	426500	MISC INCC76183 Schlect, Ed Chief Strat	372.12
NONOP	426500	MISC INCC88740 Vermillion, President /	418.27
NONOP	426500	MISC INCC04729 Majure, Jai Regulatory	645.95
NONOP	426500	MISC INCC01897 Pemberton Analyst Bu	580.54
NONE	408200	TAXES OT\04271 Bergman, I Security As	20.83
NONOP	426100	DUES AND DONATIONS	-16.83
NONOP	426100	DUES AND DONATIONS	0.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,193.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2,011.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	344.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	48.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-5.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-937.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.54

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	319.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-108.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	64.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	129.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	55.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	36.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	90.99
NONOP	426100	DUES AND DONATIONS	2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	335.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	39.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7,966.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	79.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11,968.61
NONOP	426500	MISC INCC01750 Krasselt, R VP & Contr	574.52
NONOP	426500	MISC INCC00480 Brown, Ge Dir Human	633.85
NONOP	426500	MISC INCC53260 Lynch, Pat Dir Energy	174.34
NONOP	426500	MISC INCC08059 Gervais Fal Sr Mgr Reg	2,882.6
NONOP	426500	MISC INCC00441 Mudge, Mi Application	548.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25,148.53
NONOP	426500	MISC INCC01750 Krasselt, R VP & Contr	517.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCC04430 Fielder, Ca Communic	1,875.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7,804.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	86.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,478.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,011.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50,297.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	993.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,992.67
NONOP	426500	MISC INCC00365 Meyer, Da VP & Chief	7,022.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,637.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-81.64
NONOP	426500	MISC INCC03338 Miller, Jose Regulatory	-438.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-7,804.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-278.28
NONOP	426500	MISC INCC02411 Gall, Jame Integrated	-253.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-13.61
NONOP	426500	MISC INCC00188 Feltes, Kar Sr VP Chie	256.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-37.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-16.52
NONOP	426500	MISC INCC45464 Kensok, Ja VP & CIO	-775.38
NONOP	426500	MISC INCC88740 Vermillion, President /	294.23
NONOP	426500	MISC INCC08059 Gervais Fal Sr Mgr Reg	-1,316.56
NONOP	426500	MISC INCC53260 Lynch, Pat Dir Energy	-170.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.89



NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,299.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,962.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,478.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	80.49
NONOP	426500	MISC INCC04430 Fielder, Ca Communic	859.54
NONOP	426500	MISC INCC05320 Rosentrate VP of Ener	258.27
NONOP	426500	MISC INCC88740 Vermillion, President /	294.23
NONOP	426500	MISC INCC00991 Howard, B Sr Dir Envi	79.27
NONOP	426500	MISC INCC01856 Hanson, P Coord Rate	91
NONOP	426500	MISC INCC03512 Thies, Marl Sr VP and	1,010.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.24
NONOP	426500	MISC INCC00720 Jue, Laurin Communic	-2,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	173.93
NONOP	426500	MISC INCC45464 Kensok, Ja VP & CIO	775.38
NONOP	426500	MISC INCC03890 Smith, Brai Mgr Corp C	1,218.75
NONOP	426500	MISC INCC94452 Andrews, E Sr Mgr Rev	17.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	46.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	622.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.15
NONOP	426500	MISC INCC03773 Smith, Jeni Regulatory	1,510.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,184.14
NONOP	426500	MISC INCC02552 Christie, K VP Ext Affa	2,921.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	804.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-190.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,726.81
NONOP	426500	MISC INCC08059 Gervais Fal Sr Mgr Reg	692.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.26
NONOP	426500	MISC INCC03773 Smith, Jeni Regulatory	15.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	184.05
NONOP	426500	MISC INCC02552 Christie, K VP Ext Affa	1,542.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	357.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,090
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,690.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	56.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	139.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-15.85
NONOP	426500	MISC INCC03512 Thies, Marl Sr VP and	6,868.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	373.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	640.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	603.79
NONOP	426500	MISC INCC04729 Majure, Jai Regulatory	388.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13,622.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	43.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.71

NONOP	426500	MISC INCC53260	Lynch, Pat Dir Energy	2,806.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		46.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5.8
NONOP	426500	MISC INCC01729	Wilcox, Jo Mgr Invest	133.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-215.32
NONOP	426500	MISC INCC02552	Christie, K VP Ext Affa	4,744.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		60.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		556.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		30.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		322.02
NONOP	426500	MISC INCC08059	Gervais Fal Sr Mgr Reg	3,880.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		92.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		309.16
NONOP	426500	MISC INCC45820	Kimball, P Sr Regulat	1,160.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		489.01
NONOP	426500	MISC INCC00167	Ehrbar, Pa Director of	692.31
NONOP	426500	MISC INCC02565	Durkin, Ma Sr VP Gene	2,187.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,771.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,043.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		717.44
NONOP	426500	MISC INCC00720	Jue, Laurin Communic	3,298.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		480.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		39.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,890.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		541.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		24.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		901.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		287.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		33.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		62,388.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		9.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-7.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		672.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		5.02
NONOP	426500	MISC INCC03707	Armstrong, Contracts C	140.28
NONOP	426500	MISC INCC00107	Cox, Bryan VP Safety &	189.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		192.99
NONOP	426500	MISC INCC88740	Vermillion, President A	9,022.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-103.05
NONOP	426500	MISC INCC04729	Majure, Jai Regulatory	331.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3,316.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,921.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		39.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-99.7
NONOP	426500	MISC INCC04729	Majure, Jai Regulatory	236.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-164.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		881.75
NONOP	426500	MISC INCC00365	Meyer, Dav VP & Chief	1,647.59
NONOP	426500	MISC INCC45464	Kensok, Ja VP & CIO	775.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		13.48

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1.67
NONOP	426500	MISC INCC 53260 Lynch, Pat Dir Energy	680.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14,941.55
NONOP	426500	MISC INCC 00188 Feltes, Kar Sr VP Chie	-6,826.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1.14
NONOP	426500	MISC INCC 45820 Kimball, Pz Sr Regulat	290.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,500.94
NONOP	426500	MISC INCC 18451 Deubel, De Executive /	1,932.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	55.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6,540
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	60.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	174.34
NONOP	426500	MISC INCC 00365 Meyer, Da VP & Chief	2,430.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	34.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-116.49
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	1,940.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	104.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	311.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-511.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	123.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	143.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	182.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	113.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	135.46
NONOP	426500	MISC INCC 00167 Ehrbar, Pa Director of	-503.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.96
NONOP	426500	MISC INCC 03933 Bradley, Tz EAM Mana	132.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12,880
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	3,059.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	147.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,765.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-81.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,880.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	207.46
NONOP	426500	MISC INCC 94452 Andrews, E Sr Mgr Rev	395.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12,950
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	289.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	56.85
NONOP	426500	MISC INCC 01540 Pluth, Jear Regulatory	1,165.72
NONOP	426500	MISC INCC 00991 Howard, Bz Sr Dir Envi	2,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	95.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	41.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.46
NONOP	426500	MISC INCC 64690 Norwood, IVP State &	4,802.88

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	97.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	815.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	218.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	691.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-9.62
NONOP	426500	MISC INCC 01406 Williams, L Executive /	309.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,137.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-6.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	86.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.38
NONOP	426500	MISC INCC 01856 Hanson, P& Coord Rate	65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	162.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	298.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	168.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11,550
NONOP	426500	MISC INCC 81858 Sprague, K Sr Dir Govt	3,381.88
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	186.48
NONOP	426500	MISC INCC 03890 Smith, Brai Mgr Corp C	1,218.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,179.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	40.67
NONOP	426500	MISC INCC 03830 Pendergraf Mgr - D O	3,861.3
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	1,641.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	170.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,623.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-28.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	97.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	59.53
NONOP	426500	MISC INCC 81858 Sprague, K Sr Dir Govt	3,381.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.63
NONOP	426500	MISC INCC 45820 Kimball, P& Sr Regulat	290.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	176.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	161.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	436.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	52
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	-621.6
NONOP	426500	MISC INCC 03338 Miller, Jose Regulatory	97.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	55.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	309.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	317.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-8.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	158.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	251.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	47.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	88.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-7.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	204.1
NONOP	426500	MISC INCC 09335 Broemeling Dir Custom	1,092.04

NONOP	426500	MISC INCC88740 Vermillion, President /	4,805.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-7.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	84.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-4.56
NONOP	426500	MISC INCC01750 Krasselt, R VP & Contr	5,820.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	51.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	150.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	49.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-7.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	443.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	204.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	211.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	227.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	179.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	53.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	192.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	140
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12,302.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,400
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	90
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	85.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	268.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	522.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	358

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	185.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	80.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,778.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	54.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	115
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	421.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	40.66
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	551.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	90.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	410
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	740
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	874.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,904
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	254.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	220.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	92.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	176.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	108.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	241.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	396.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	518.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	140.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	174.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	326.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	58.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	58.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	94.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	176.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	366
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	135.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	135.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	116.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	429.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	429.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,062.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	171.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,459.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	89.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	21.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	87.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	700
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	49.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	101.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	217.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	209.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	115.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	42.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	813.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	176.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	154.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	154
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	264.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	245.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	903.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	37.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	90.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	233.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	100
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,700
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,125
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	32.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15,857.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	360.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	323.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	290.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	96.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	59.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	25,982.02

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,600
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17,691.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	646.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	410
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	61.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	170.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	155.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	108.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,188
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	189.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	163.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	41.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22,771.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,392.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16,443.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	32.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,992.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,425
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10,887.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,800
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7,387.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	49.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	327
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	212.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-23.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	67.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	125.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-12.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	35.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-229.17
NONOP	426500	MISC INCC09335 Broemeling Dir Custom	94.64
NONOP	426500	MISC INCC03505 Scarlett, Ar Director Sr	550.06
NONOP	426500	MISC INCC00107 Cox, Bryan VP Safety :	1,019.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	196.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	36.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	110.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-4.2
NONOP	426500	MISC INCC02749 DiLuciano, Dir Elec En	78.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	316.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.22



NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	46.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	620.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	115.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-9.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	257.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	581.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-32.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	241.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-68.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.92
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	655.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	42.06
NONOP	426500	MISC INCC 00496 Corder, Jar Dir I T Infr	1,598.57
NONOP	426500	MISC INCC 03512 Thies, Marl Sr VP and	208.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14,091
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	183.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	42.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-447.47
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	62.02
NONOP	426500	MISC INCC 03512 Thies, Marl Sr VP and	104.09
NONOP	426500	MISC INCC 00188 Feltes, Kar Sr VP Chie	86.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,230.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	116.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,347.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	152.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	307.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	36.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	77.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-16.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	51.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	918.92

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,176.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	473.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,343.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	20.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,066.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,027.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	499.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,038.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	68.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-2.08
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	793.26
NONOP	426500	MISC INCC 03512 Thies, MarlSr VP and	624.51
NONOP	426500	MISC INCC 04430 Fielder, Ca Communic	121.67
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	177.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	23.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	60.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	125.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	88.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,392.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	247.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	44.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.29
NONE	408200	TAXES OTHER THAN INCOME - OTHE	-3.64
NONE	408200	TAXES OTHER THAN INCOME - OTHE	-8.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,258.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	41.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	9.82
NONE	408200	TAXES OTHER THAN INCOME - OTHE	-1.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	80,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	180.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-10.48
NONOP	426100	DUES AND DONATIONS	14.94
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-203.02
NONOP	426100	DUES AND DONATIONS	2.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-288.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.93

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	51.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,284.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-6.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.03
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-5.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-9.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-11.99
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman &	1,218.03
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	2,134.61
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	18.63
NONOP	426500	MISC INCC 00365 Meyer, Da\ VP & Chief	3,067.3
NONOP	426500	MISC INCC 00167 Ehrbar, Pa\ Director of	475.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	232.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	52.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	83.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,310.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,052.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-0.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	132.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	83.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	964.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	396.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.71
NONE	408200	TAXES OTHER THAN INCOME - OTHE	-3.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	17.62
NONOP	426500	MISC INCC 03512 Thies, Marl Sr VP and	4,996.16
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	186.06
NONOP	426500	MISC INCC 00496 Corder, Jar Dir I T Infr	94.03
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	793.26
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman &	12,180.3
NONOP	426500	MISC INCC 00167 Ehrbar, Pa\ Director of	2,693.83
NONOP	426500	MISC INCC 04547 Machado, (Analyst Fin	458.49
NONOP	426500	MISC INCC 03165 Kimmell, P Regional B	115.48
NONOP	426500	MISC INCC 03773 Smith, Jen\ Regulatory	4,158
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	495
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.34
NONOP	426100	DUES AND DONATIONS	0.87
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	101.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.55
NONOP	426500	MISC INCC 01608 Pickett, Ro Engr Princi	69.23

NONOP	426100	DUES AND DONATIONS	-59.49
NONE	408200	TAXES OTHER THAN INCOME - OTHE	1.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	308.74
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.09
NONOP	426100	DUES AND DONATIONS	21.54
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	270.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	112.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,235.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	145.17
NONOP	426500	MISC INCC 05067 Tosic Defe Acctg Anal	61.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,501.77
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,586.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	134.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	406.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.83
NONE	408200	TAXES OTHER THAN INCOME - OTHE	3.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	46.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,467.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.98
NONOP	426500	MISC INCC 01856 Hanson, P& Coord Rate	333.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	772.29
NONOP	426100	DUES AND DONATIONS	45.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.57
NONOP	426500	MISC INCC 81858 Sprague, K Sr Dir Gove	1,895.51
NONOP	426500	MISC INCC 85931 Thackston, Sr VP Ener	535.1
NONOP	426500	MISC INCC 01856 Hanson, P& Coord Rate	26.65
NONOP	426100	DUES AND 03351 Beil, Aniss& IT Program	134.6
NONOP	426500	MISC INCC 77734 Shea, Patri Regional B	122.58
NONOP	426500	MISC INCC 92538 Anderson, Dir of Corp	2,483.52
NONOP	426500	MISC INCC 00188 Feltes, Kar Sr VP Chie	2,769.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	160
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,322
NONOP	426100	DUES AND DONATIONS	59.49
NONOP	426100	DUES AND DONATIONS	110.37
NONOP	426100	DUES AND DONATIONS	48.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	14.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	498.04
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	234.37
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,201.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	379.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	84.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	204.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.04

NONOP	426100	DUES AND DONATIONS	-7.47
NONOP	426500	MISC INCC01608 Pickett, Ro Engr Princi	69.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	58.41
NONOP	426500	MISC INCC81858 Sprague, K Sr Dir Govt	498.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	258.73
NONOP	426500	MISC INCC45464 Kensok, Ja VP & CIO	793.26
NONOP	426500	MISC INCC45820 Kimball, Pc Sr Regulat	1,357.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.31
NONOP	426500	MISC INCC01168 Vickers, La Dir Financi	70.64
NONOP	426500	MISC INCC04654 Grabow, Bi Database /	356.21
NONOP	426500	MISC INCC03773 Smith, Jen Regulatory	3,118.5
NONOP	426500	MISC INCC00496 Corder, Jar Dir I T Infr	94.03
NONOP	426500	MISC INCC02565 Durkin, Ma Sr VP Gene	444.7
NONOP	426500	MISC INCC02552 Christie, K VP Ext Affa	4,615.37
NONOP	426500	MISC INCC01750 Krasselt, R VP & Contr	459.6
NONOP	426100	DUES AND DONATIONS	-80.76
NONOP	426100	DUES AND DONATIONS	-5.05
NONOP	426100	DUES AND DONATIONS	40.38
NONOP	426100	DUES AND DONATIONS	48.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	62.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	79.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3,181.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,590.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	16.51
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,236.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	541.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,248.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	203.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	805.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	95.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	101.72
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	264.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	95.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	63.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	142.46
NONOP	426100	DUES AND 03351 Beil, Aniss IT Program	84.13
NONOP	426500	MISC INCC02552 Christie, K VP Ext Affa	3,230.76
NONOP	426500	MISC INCC00365 Meyer, Da VP & Chief	6,274.07
NONOP	426100	DUES AND 03351 Beil, Aniss IT Program	100.96
NONOP	426500	MISC INCC81858 Sprague, K Sr Dir Govt	798.1
NONOP	426500	MISC INCC03890 Smith, Brai Mgr Corp C	84.5

NONOP	426500	MISC INCC04430	Fielder, Ca Communic	1,176.11
NONOP	426500	MISC INCC03984	McLelland, Analyst Fin	598.65
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-82,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		82,500
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		388.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		80,000
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.42
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3,181.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2,366.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		39.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		9.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		15.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		32.86
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.46
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		2.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-5,053.39
NONOP	426100	DUES AND DONATIONS		22.71
NONOP	426100	DUES AND DONATIONS		72.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		93.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		74.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		13.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		19.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		0.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		457.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,911.9
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		473.99
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		363.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		228.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		4.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		18.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		37.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		536.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		361.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		22.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		33.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		7.19
NONOP	426500	MISC INCC 92538	Anderson, Dir of Corp	3,104.4
NONOP	426500	MISC INCC 88740	Vermillion, President /	209.13
NONOP	426500	MISC INCC 04729	Majure, Jai Regulatory	223.56
NONOP	426500	MISC INCC 01750	Krasselt, R VP & Contr	229.8
NONOP	426500	MISC INCC 04904	Payne, Rye Software C	74.13
NONOP	426500	MISC INCC 04654	Grabow, Bi Database /	152.66
NONOP	426500	MISC INCC 02314	Coulson, R Analyst Fin	157.83
NONOP	426500	MISC INCC 01750	Krasselt, R VP & Contr	287.25
NONOP	426500	MISC INCC 01729	Wilcox, Jo! Mgr Invest	137.6
NONOP	426500	MISC INCC 00736	Munson, A! Director of	233.98

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.82
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,114.11
NONE	408200	TAXES OTHER THAN INCOME - OTHE	-2.41
NONOP	426100	DUES AND DONATIONS	-27.76
NONOP	426100	DUES AND DONATIONS	3.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	274.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	219.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	50.25
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	78.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,350.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	538.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	800.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	74.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	45.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,322.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6.12
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	380.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,405.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	45.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	272.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	91.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.16
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,919.67
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	44.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	46.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	202.33
NONOP	426500	MISC INCC 81858 Sprague, K Sr Dir Govt	798.1
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman &	3,248.08
NONOP	426500	MISC INCC 03512 Thies, Marl Sr VP and	1,977.64
NONOP	426500	MISC INCC 01750 Krasselt, R VP & Contr	229.8
NONOP	426500	MISC INCC 00991 Howard, B Sr Dir Envi	329.77
NONOP	426500	MISC INCC 00448 Carroll, Su Software D	3,151.12
NONOP	426500	MISC INCC 04855 Berg, Jenn Acctg Anal	574.19
NONOP	426500	MISC INCC 03830 Pendergraf Mgr - D O	637.5
NONOP	426500	MISC INCC 03402 Groome, C Acctg Anal	595.17
NONOP	426500	MISC INCC 03291 Bentley, Sr Acctg Anal	124.92
NONOP	426500	MISC INCC 00167 Ehrbar, Pa Director of	2,614.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	10,307.25
NONE	408200	TAXES OTHER THAN INCOME - OTHE	7.01
NONE	408200	TAXES OTHER THAN INCOME - OTHE	4.82
NONOP	426100	DUES AND DONATIONS	44.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.22
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31.32
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	76.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	330.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.77

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	13.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.53
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	19.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.05
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12,408.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	235.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	24.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	852.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	112.63
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	167.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,854.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	73.11
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	108.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	223.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.93
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	11.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	146.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	36.33
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	18,463.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4.18
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	67.13
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	80.52
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	7.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	47.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	27.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	119.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	134.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	117.71
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	62.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	376.68
NONOP	426500	MISC INCC 72544 Rettenmier Software C	223.49
NONOP	426500	MISC INCC 04430 Fielder, Ca Communic	2,352.2
NONOP	426500	MISC INCC 03773 Smith, Jeni Regulatory	2,806.65
NONOP	426500	MISC INCC 03402 Groome, C Acctg Anal	148.79
NONOP	426100	DUES AND 03351 Beil, Anissæ IT Program	370.17
NONOP	426500	MISC INCC 01549 Hayne, Anç Mgr Accoui	27.54
NONOP	426500	MISC INCC 01354 Baker, Meç Pre-Schedu	46.16
NONOP	426500	MISC INCC 00167 Ehrbar, Pa Director of	396.15
NONOP	426500	MISC INCC 04452 Brandkamç Exec Asst I	47.75
NONOP	426500	MISC INCC 09427 Ellenson, C Sr Mgr Cor	65.26
NONOP	426500	MISC INCC 01856 Hanson, Pç Coord Rate	53.3
NONOP	426500	MISC INCC 81858 Sprague, K Sr Dir Gove	399.04
NONOP	426500	MISC INCC 03512 Thies, Marl Sr VP and	3,851.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-261.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12,126.22



NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,107.47
NONOP	426100	DUES AND DONATIONS	12.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-4,912.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	63.09
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,069.69
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	771.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	612.26
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.59
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	125.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	31.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-9,211.47
NONOP	426500	MISC INCC 02552 Christie, K VP Ext Affa	7,999.98
NONOP	426500	MISC INCC 02449 Howell, Da Dir Operati	258
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	744.23
NONOP	426500	MISC INCC 01750 Krasselt, R VP & Contr	229.8
NONOP	426100	DUES AND 03351 Beil, Aniss IT Program	67.32
NONOP	426500	MISC INCC 00188 Feltes, Kar Sr VP Chie	865.38
NONOP	426500	MISC INCC 03512 Thies, Marl Sr VP and	2,602.17
NONOP	426500	MISC INCC 45820 Kimball, P Sr Regulat	351.91
NONOP	426500	MISC INCC 01168 Vickers, La Dir Financi	423.83
NONOP	426500	MISC INCC 02565 Durkin, Ma Sr VP Gene	2,223.55
NONOP	426500	MISC INCC 81858 Sprague, K Sr Dir Gove	698.32
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	381.7
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	158.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	131
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	593.73
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	64.47
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	64.36
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	33.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	106.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	8,690.31
NONE	408200	TAXES OTHER THAN INCOME - OTHE	2.48
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	114.81
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	52.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	386.14
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	30.27
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	119.72
NONOP	426100	DUES AND DONATIONS	16.29
NONOP	426100	DUES AND DONATIONS	8.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,912.78
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	528.39
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	112.84
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	37.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	63.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,107.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	87.65
NONOP	426500	MISC INCC 45820 Kimball, P Sr Regulat	1,457.94
NONOP	426500	MISC INCC 00736 Munson, A Director of	77.99
NONOP	426500	MISC INCC 01168 Vickers, La Dir Financi	282.55

NONOP	426500	MISC INCC 05320	Rosentrate VP of Ener	523.08
NONOP	426500	MISC INCC 88740	Vermillion, President /	836.52
NONOP	426500	MISC INCC 01729	Wilcox, Jo Manager Invest	275.2
NONOP	426500	MISC INCC 00167	Ehrbar, Pa Director of	6,338.5
NONOP	426500	MISC INCC 00188	Feltes, Kar Sr VP Chie	346.15
NONOP	426500	MISC INCC 01540	Pluth, Jear Regulatory	69.94
NONOP	426500	MISC INCC 03890	Smith, Brai Mgr Corp C	760.5
NONOP	426500	MISC INCC 03773	Smith, Jeni Regulatory	3,950.1
NONOP	426100	DUES AND DONATIONS		8.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-37.31
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-6.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		32.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		8.24
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		19.02
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		39.57
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		95.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6.76
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		104.89
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-3.49
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-23.83
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		768.35
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		1,309.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		290.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		44.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		188.58
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		28.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		15,229.62
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-2.61
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-15.21
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		118.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		56.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-1,637.17
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		537.07
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		204.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		324.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		80.56
NONOP	426500	MISC INCC 00167	Ehrbar, Pa Director of	6,338.5
NONOP	426500	MISC INCC 03600	Wenz, Stac Analyst Sr	43.51
NONOP	426500	MISC INCC 00991	Howard, Bi Sr Dir Envi	82.44
NONOP	426500	MISC INCC 04682	Hesler, Gre Senior Cou	565.71
NONOP	426500	MISC INCC 00188	Feltes, Kar Sr VP Chie	1,471.16
NONOP	426500	MISC INCC 00365	Meyer, Dav VP & Chief	8,923.08
NONOP	426500	MISC INCC 01754	Magruder, Dir Trans C	606.21
NONOP	426500	MISC INCC 00991	Howard, Bi Sr Dir Envi	237.81
NONOP	426500	MISC INCC 02449	Howell, Da Dir Operati	992.3
NONOP	426500	MISC INCC 45464	Kensok, Ja VP & CIO	1,850.95
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		#####
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		3.44
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		6.34
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		12,071.3
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		105.4
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		278.28

NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-3,772.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCC03773 Smith, Jeni Regulatory	-3,223.2
NONOP	426500	MISC INCC00188 Feltes, Kar Sr VP Chie	-426.68
NONOP	426500	MISC INCC04729 Majure, Jai Regulatory	320.64
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-9.43
NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	-851.43
NONOP	426500	MISC INCC00991 Howard, Bi Sr Dir Envi	79.27
NONOP	426500	MISC INCC05129 Rile, Christ Exec Asst I	-52.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-30.2
NONOP	426500	MISC INCC81858 Sprague, K Sr Dir Gove	-579.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-6.29
NONOP	426500	MISC INCC88740 Vermillion, President /	294.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	12,071.29
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	3,772.28
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,992.68
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	0.19
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.08
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2.06
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1.38
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1,173.41
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	154.97
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	38.55
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-8,789.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	242.85
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	926.79
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	-1,043.75
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5.53
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NONOP	426500	MISC INCC 76183 Schlect, Ed Chief Strat	851.43
NONOP	426500	MISC INCC02552 Christie, K VP Ext Affa	4,066.96
NONOP	426500	MISC INCC92538 Anderson, Dir of Corp	597
NONOP	426500	MISC INCC04598 Machado, ISr Regulati	859.66
NONOP	426500	MISC INCC81858 Sprague, K Sr Dir Gove	579.75
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NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	15.37
NONOP	426500	MISC INCC 05320 Rosentrate VP of Ener	1,678.71
NONOP	426500	MISC INCC 64690 Norwood, IVP State &	-3,634.63
NONOP	426500	MISC INCC 60170 Fleming, S Corp Secre	97.76
NONOP	426500	MISC INCC 00416 Brandon, A Sr Regulat	959.95
NONOP	426500	MISC INCC 04729 Majure, Jai Regulatory	236.98
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NONOP	426500	MISC INCC 09427 Ellenson, C Sr Mgr Cor	126.96
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	127.6
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	504.56
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	37.17
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NONOP	426500	MISC INCC 04682 Hesler, Gre Senior Cou	-205.95
NONOP	426500	MISC INCC 85931 Thackston, Sr VP Ener	3,030.77
NONOP	426500	MISC INCC 85931 Thackston, Sr VP Ener	1,818.45
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	28.91
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	22.23
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	236.66
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NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	2,620.5
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	146.29
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NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	71
NONOP	426500	MISC INCC 81858 Sprague, K Sr Dir Gove	483.13
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NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	92.2
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	230.5
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NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	52.86

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NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	29.01
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####
NONOP	426500	MISC INCC 61582 Morris, Scc Chairman &	2,168.3
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NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	4,755.36
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NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	94.27
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NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	26.16
NONOP	426500	MISC INCC 04430 Fielder, Ca Communic	1,172.1
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	314.24
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NONOP	426500	MISC INCC 01540 Pluth, Jear Regulatory	1,165.72
NONOP	426500	MISC INCC 00365 Meyer, Da\ VP & Chief	1,485.53
NONOP	426500	MISC INCC 00348 Lang, Jaso Dir of Corp	614.68
NONOP	426500	MISC INCC 45464 Kensok, Ja VP & CIO	6,203.1
NONOP	426500	MISC INCC 04430 Fielder, Ca Communic	578.82
NONOP	426500	MISC INCC 01729 Wilcox, Jo\ Mgr Invest	334.65
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NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	6,218.86
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NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		541.88
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		75.8
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		856.98
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-26.15
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-60.93
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NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		-251.43
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		107.25
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NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D		53.13
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NONOP	426500	MISC INCC45464	Kensok, Ja VP & CIO	775.38
NONOP	426500	MISC INCC61582	Morris, Scc Chairman z	6,307.7
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NONOP	426500	MISC INCC00991	Howard, B Sr Dir Envi	158.54
NONOP	426500	MISC INCC92538	Anderson, Dir of Corp	895.5

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NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	#####	
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NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	91.47	
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NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	690.86	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	5,022.5	
NONOP	426500	MISC INCC 45820 Kimball, P& Sr Regulat	1,111.82	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	591.82	
NONOP	426500	MISC INCOME DEDUCTIONS-OTHER D	180.22	#####

Gas South Amount)



CASE: UG 366  
WITNESS: SABRINNA SOLDAVINI

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 705**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**

**STAFF EXHIBIT 705**  
**IS CONFIDENTIAL AND SUBJECT**  
**TO PROTECTIVE ORDER: 19-091**

CASE: UG 366  
WITNESS: STEVE STORM

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 800**

**Opening Testimony**

**July 16, 2019**

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Steve Storm. I am a Senior Economist employed in the Energy  
3 Rates, Finance and Audit Division of the Public Utility Commission of Oregon  
4 (OPUC). My business address is 201 High Street SE, Suite 100, Salem,  
5 Oregon 97301.

6 **Q. Please describe your educational background and work experience.**

7 A. My witness qualification statement is found in exhibit Staff/801.

8 **Q. What is the purpose of your testimony?**

9 A. I describe my analysis of costs associated with Avista's pension<sup>1</sup> and post-  
10 retirement medical benefit and provide recommendations to the Commission  
11 regarding adjustments to parameters used to calculate Avista's 2020 Test Year  
12 costs for both the Company's pension and its post-retirement medical benefit.

13 **Q. Did you prepare an exhibit for this docket?**

14 A. Yes. I prepared exhibit Staff/801, consisting of one page.

15 **Q. How is your testimony organized?**

16 A. My testimony is organized as follows:

17	Avista Corrections to the Filed Case.....	2
18	Issue 1, Pension Costs and Adjustments to Revenue Requirement.....	3
19	Issue 2, Post-retirement Medical Costs and Adjustments to Revenue	
20	Requirement.....	18
21	Summary of Recommendations and Adjustments .....	21

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<sup>1</sup> Staff, in this testimony, uses the term "pension" in reference to Avista's defined benefit pension plan, and not to the Company's defined contribution 401(k) plan or other retirement plans.

**AVISTA CORRECTIONS**

1 **Q. Did Avista agree to a correction to its proposed rate base in this**  
2 **proceeding, including related impacts on revenue requirement, involving**  
3 **either pension or post-retirement medical benefits?**

4 A. Yes. Avista's response to Staff data request 242 stated that the Company's  
5 filed case inadvertently included values for several categories of costs related  
6 to its pension plan and to its post-retirement medical plan in working capital  
7 and that the Company was aware that the Commission excluded such assets  
8 from working capital.<sup>2</sup> Avista's response also included that "...the Company  
9 plans to remove \$2.6 million in rate base from the filed case."

10 Avista confirmed this mistake and corresponding adjustment on June 11,  
11 2019.

12 **Q. What is the dollar value of these costs that Avista mistakenly included in**  
13 **the Company's filed case on an Oregon-allocated basis?**

14 A. The total amount that was included in working capital and associated with  
15 either Avista's pension plan or its post-retirement medical plan was  
16 \$2,610,211.<sup>3</sup> Staff has made the correction by removing this amount from rate  
17 base in opening testimony, as per agreement with the Company.

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<sup>2</sup> See Order No. 15-266 in Docket No. UM 1663.

<sup>3</sup> Avista's response to Staff data request 242.

**ISSUE 1. PENSION COSTS AND ADJUSTMENTS TO REVENUE****REQUIREMENT**

**Q. Has the Commission investigated the ratemaking treatment of pension-related costs?**

A. Yes. The Commission investigated the ratemaking treatment of pension-related costs in Docket No. UM 1633, and this proceeding culminated in Order No. 15-226.

**Q. What did Order No. 15-266 include that relates to Avista's pension costs in this proceeding?**

A. The Commission reaffirmed its long-standing policy of "allowing a jurisdictional utility to recover its pension contributions through FAS [Financial Accounting Standard] 87 expense..."<sup>4</sup> The Commission also rejected a proposal to include a jurisdictional utility's prepaid pension assets in rate base and concluded that—because a prepaid pension asset or accrued pension liability is not to be included in rate base—any associated deferred tax asset or liability should not be included in rate base.<sup>5</sup>

**Q. Has FAS 87 been superseded as an accounting standard?**

A. FAS 87, or Statement 87 from the Financial Accounting Standards Board (FASB), pertained to employers' accounting for pensions; i.e., it established standards of financial accounting and reporting for employers that offer pension benefits to their employees. A 2009 codification of accounting

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<sup>4</sup> Page 8 of Order No. 15-226 in Docket No. UM 1633.

<sup>5</sup> Page 8 and fn 6 of Order No. 15-226 in Docket No. UM 1633.

standards incorporated the accounting and financial reporting standards covering pensions and other post-retirement benefits into FASB's Accounting Standards Codification (ASC) 715.<sup>6</sup> In other words, the governing standards for Generally Accepted Accounting Principles (GAAP) covering pensions and other post-retirement benefits now resides within FASB's ASC 715. FASB updated ASC 715 effective January 1, 2018 with Accounting Standards Update (ASU) No. 2017-07.<sup>7</sup>

**Q. Do the pension costs Avista included in its proposed revenue requirement for this proceeding conform to FAS 87, or to ASC 715, as updated by ASU No. 2017-07?**

A. Pension costs in this proceeding conform to FAS 87. Table No. 4 in the Company's opening testimony<sup>8</sup> includes Avista's proposed adjustments to Base Year 2018 costs for Retirement and Medical benefits to establish proposed values for the 2020 Test Year. Detail in this table includes proposed adjustments to the 2018 Base Year to arrive at 2020 Test Year values for the System in total, System O&M, and Oregon-allocated O&M values. Staff data request 241 requested that Avista explain which values in Table No. 4 at Avista/500, Smith/22 were developed in accordance with FAS 87 and which with ASU No. 2017-07. Avista's response to Staff data request 241

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<sup>6</sup> See; e.g., page 3 of "Accounting for Pensions and Other Postretirement Benefits, 2010" by Towers Watson (accessed by Staff June 6, 2019 at <https://www.towerswatson.com/en/Insights/IC-Types/Ad-hoc-Point-of-View/Perspectives/2010/Accounting-for-Pensions-and-Other-Postretirement-Benefits-2010> ).

<sup>7</sup> See at [https://www.fasb.org/jsp/FASB/Document\\_C/DocumentPage?cid=1176168888120&acceptedDisclaimer=true](https://www.fasb.org/jsp/FASB/Document_C/DocumentPage?cid=1176168888120&acceptedDisclaimer=true) (accessed by Staff on June 6, 2019).

<sup>8</sup> Avista/500, Smith/22.

1 included that ASU No. 2017-07 requires an alternate presentation for different  
2 components of the pension plan for purposes of consolidated statements the  
3 Company files with the SEC and that it developed values in Table No. 4 in  
4 accordance with FAS 87.

5 **Q. How would results differ if Avista had used the current standards for**  
6 **external reporting?**

7 A. Avista describes its application of accounting standards in testimony, and  
8 includes that the "...updated accounting standard has not resulted in a material  
9 change to Test Year results."<sup>9</sup>

10 **Q. What does Avista consider a "material change" in this context?**

11 A. Avista's response to Staff data request 241 stated that "FERC allowed  
12 companies to either adopt ASU No. 2017-17 for jurisdictional reporting or to  
13 remain under the previous accounting model," and that, because Avista  
14 "...chose to continue using our existing accounting model, there is no financial  
15 impact to the Company."<sup>10</sup>

16 **Q. Does Staff agree that there is no resulting material change and no**  
17 **financial impact to the Company?**

18 A. Staff, based on Avista's response to Staff data request 241, agrees that the  
19 Company's choice to use FAS 87 (the "previous accounting model") and not  
20 ASU No. 2017-07 for purposes of jurisdictional reporting, does not by itself  
21 preclude a difference between a sum of jurisdictional pension costs developed

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<sup>9</sup> Avista/500, Smith/59.

<sup>10</sup> Avista's response to Staff data request 241. Emphasis in the original.



1 under FAS 87 and an externally reported pension cost developed for the same  
2 reporting period using ASU No. 2017-07. In other words, Avista did not state in  
3 its response to Staff data request 241 that the Company's pension costs would  
4 be the same value whether the Company chose to use FAS 87 or ASU No.  
5 2017-07.

6 If, on the other hand, an externally reported cost developed using ASU No.  
7 2017-07 differs from the sum of jurisdictional pension costs developed under  
8 FAS 87, Staff *does not* agree there is no financial impact to the Company.

9 **Q. Did you review inputs into the calculation of Avista's pension cost?**

10 A. Yes. Per Avista's revised confidential response to Staff data request 59, the  
11 Company used a [Begin Confidential] [REDACTED] [End Confidential] annual  
12 long-term expected rate of return on pension assets (EROA)<sup>11</sup> and a [Begin  
13 Confidential] [REDACTED] [End Confidential] discount rate for annual  
14 expenses (discount rate). These are two of the key parameters<sup>12</sup> that establish  
15 pension costs. A higher value for EROA—all else being equal—results in a  
16 lower pension cost, while a higher discount rate—all else being equal—results  
17 in a lower pension cost.<sup>13</sup>

18 **Q. What is the source of values for these key pension cost parameters?**

19 A. Avista's states in testimony that it "works with" Willis Towers Watson, an  
20 independent consultant, to determine the appropriate level of pension cost. The

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<sup>11</sup> Staff notes that Avista is requesting authorization of a 9.9 percent return on equity in this proceeding. See; e.g., Avista/200, Thies/24.

<sup>12</sup> Avista/500, Smith/23 includes that "[e]stimates for Pension Plan expense is determined annually by Willis Towers Watson based on the expected return on assets, discount rates and asset value."

<sup>13</sup> See; e.g., Avista's response to Staff data request 60.

1 Company, in its confidential response to Staff data request 231, stated the  
2 following with respect to its EROA:

3 [Begin Confidential]

4 [REDACTED]  
5 [REDACTED]  
6 [REDACTED]  
7 [REDACTED]  
8 [REDACTED]  
9 [REDACTED]  
10 [REDACTED]  
11 [REDACTED]

12 [End Confidential]

13 **Q. Do the three independent sources recommend allocation of pension plan**  
14 **assets to different classes of assets (asset allocation)?**

15 A. No. Avista's confidential response to Staff data request 231 included that

16 [Begin Confidential]

17 [REDACTED]

18 [REDACTED] [End Confidential]

19 **Q. How have Avista's EROA values compared with those of other**  
20 **jurisdictional energy utilities in recent years?**

21 A. Staff reviewed EROA and discount rate values for 2015 through 2018, as  
22 reported in Securities and Exchange Commission (SEC) Forms 10-K for  
23 jurisdictional energy utilities,<sup>14</sup> with the results shown in Tables 1 and 2.

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<sup>14</sup> Tables 1 and 2 include values reported for the parent company if values for the utility *per se* were not reported. As an example, Cascade Natural Gas Corporation is a wholly owned subsidiary of MDU Resources Group, Inc. Staff refers to SEC Form or Forms 10-K in the remainder of this testimony as Form or Forms 10-K.

**Table 1 – Recent Pension EROA for Jurisdictional Energy Utilities**

Company	EROA				2015 - 2018 Average
	2015	2016	2017	2018	
Avista Utilities	5.30%	5.40%	5.87%	5.50%	5.52%
IDACORP	7.50%	7.50%	7.50%	7.50%	7.50%
MDU Resources	7.00%	6.75%	6.75%	6.75%	6.81%
NW Natural	7.50%	7.50%	7.50%	7.50%	7.50%
PacifiCorp	7.50%	7.50%	7.25%	7.00%	7.31%
PGE	7.50%	7.50%	7.50%	7.00%	7.38%
Average	7.05%	7.03%	7.06%	6.88%	7.00%
Average without Avista	7.40%	7.35%	7.30%	7.15%	7.30%

**Table 2 – Recent Pension Discount Rates for Jurisdictional Energy Utilities**

Company	Discount Rate for Annual Expense				2015 - 2018 Average
	2015	2016	2017	2018	
Avista Utilities	4.57%	4.16%	3.71%	4.26%	4.18%
IDACORP	4.25%	4.60%	4.45%	3.95%	4.31%
MDU Resources	3.70%	4.00%	3.83%	3.38%	3.73%
NW Natural	3.82%	4.17%	3.52%	4.20%	3.93%
PacifiCorp	4.00%	4.40%	3.60%	4.05%	4.01%
PGE	4.02%	4.36%	4.17%	3.65%	4.05%
Average	4.06%	4.28%	3.88%	3.92%	4.03%
Average without Avista	3.96%	4.31%	3.91%	3.85%	4.01%

Avista had the lowest EROA<sup>15</sup> of the six jurisdictional energy utilities in every year 2015 – 2018, with its 2017 and 2018 EROA values 143 and 165 basis

<sup>15</sup> Staff notes that, per Avista's revised confidential response to Staff data request 59, the Company's long-term expected rate of pension portfolio return represents a geometric mean, not an arithmetic mean. Staff does not discuss in this testimony how these two means differ.

1 points,<sup>16</sup> respectively, below the average of the other five. Avista's 2017 and  
2 2018 discount rate values were more "middle-of-the-road," at 20 basis points  
3 below the average for the other five for 2017 and 41 basis points above for  
4 2018. Avista's EROA for Test Year 2020 is [Begin Confidential] [REDACTED]  
5 [REDACTED]  
6 [REDACTED] [End Confidential] the 7.15 percent average of EROA  
7 values used by the other five utilities in 2018. Per Avista's confidential  
8 attachment A to Staff data request 229, the EROA Avista used to establish  
9 pension cost in this proceeding is forecasted to [Begin Confidential] [REDACTED]  
10 [REDACTED]  
11 [REDACTED] [End Confidential] Avista states in testimony that the proposed EROA  
12 for Test Year 2020 uses the "most recent estimates provided by our actuary for  
13 2019."<sup>17</sup>

14 **Q. What is Staff's opinion as to why Avista's EROA rates have been lower**  
15 **than other jurisdictional energy utilities in 2017 and 2018?**

16 **A.** Avista's lower EROA rates likely result from decisions made by the Company  
17 regarding asset allocation. Avista's target asset allocation to equities was  
18 37 percent for 2016 - 2018,<sup>18</sup> while the average equity allocation of IDACORP,  
19 MDU Resources, NW Natural, PacifiCorp, and PGE, per their respective 2016  
20 and 2018 Forms 10-K, was approximately 54 percent in 2016 and 55 percent in

---

<sup>16</sup> A basis point is 1/100<sup>th</sup> of one percent; i.e., 0.01%.

<sup>17</sup> Avista/500, Smith/23.

<sup>18</sup> Page 114 of Avista's 2016 Form 10-K and page 111 of Avista's 2018 Form 10-K.

1 2018. Avista's allocation to equities for these two years was about two-thirds  
2 the average for the other five utilities.

3 **Q. Who approves the targeted asset allocation for Avista's pension plan?**

4 A. The Finance Committee of Avista's Board of Directors approves the targeted  
5 asset allocation. Per Avista's 2018 Form 10-K, "[t]he Finance Committee [of  
6 Avista Corporation's Board of Directors] approves investment policies,  
7 objectives and strategies...and reviews and approves changes to the  
8 investment and funding policies."<sup>19</sup> The Company contracts with investment  
9 consultants who recommend allocation percentages by asset classes. The  
10 recommended asset allocation is reviewed by an internal benefits committee,  
11 which then recommends its adoption by the Finance Committee. Avista's  
12 Finance Committee "has established target investment allocation percentages  
13 by asset classes and also investment ranges for each asset class. The target  
14 allocation percentages are typically the midpoint of the established range."<sup>20</sup>

15 **Q. So Avista determines the target asset allocation for its pension plan**  
16 **investments?**

17 A. Yes, that is correct.

18 **Q. Has the allocation to equities for Avista's pension assets changed over**  
19 **the past several years?**

20 A. Yes. Computations performed by Staff on values in confidential attachment A to  
21 Avista's response to Staff data request 235 shows that the targeted allocation

---

<sup>19</sup> Page 111 of Avista's 2018 Form 10-K.

<sup>20</sup> Ibid.

1 to equity investments was [Begin Confidential] [REDACTED]  
2 [REDACTED]  
3 [REDACTED] [End Confidential] Avista's response to a Staff data  
4 request in a prior Avista general rate case includes that "Avista moved its  
5 Retirement Plan assets from a 31% fixed income allocation to 58% fixed  
6 income allocation during 2014."<sup>22</sup> These values mean that the targeted  
7 allocation to all asset classes other than fixed income—including the allocation  
8 to equity investments—decreased from [Begin Confidential] [REDACTED]  
9 [REDACTED] [End Confidential] in 2014. Figure 1 shows the targeted allocation  
10 to equity investments since 2012, based on Avista's confidential response to  
11 Staff data request 235.

---

<sup>21</sup> Avista's 2018 Form 10-K specifies a 37 percent target allocation to equity investments for both 2017 and 2018. Reasons for the apparent discrepancy between the 2017 value reported in Avista's 2018 Form 10-K and the 2017 value provided by the Company in its confidential response to Staff data request 235 are not clear.

<sup>22</sup> Quoted at Staff/800 Bahr/6 in Docket No. UG 288, where Staff cites in footnote 12 Avista's supplemental response to Staff data request 204 in that proceeding.

1 [Begin Confidential]

2 [REDACTED]

3 [REDACTED]

4 [End Confidential]

5 Q. Has Avista explained why the Company reduced the target allocation to  
6 equities for years following 2013?

7 A. Yes, in response to a Staff data request in Docket No. UG 288. Staff includes  
8 below an excerpt from Avista's supplemental response to Staff data request  
9 204 in Docket No. UG 288.<sup>23</sup> Staff's testimony in that proceeding (an Avista  
10 general rate case) also included excerpts from Avista's supplemental response.

11 "Avista's expected return on assets is driven in large part by the  
12 investment mix among assets in the Retirement Plan. In 2014, a liability-

---

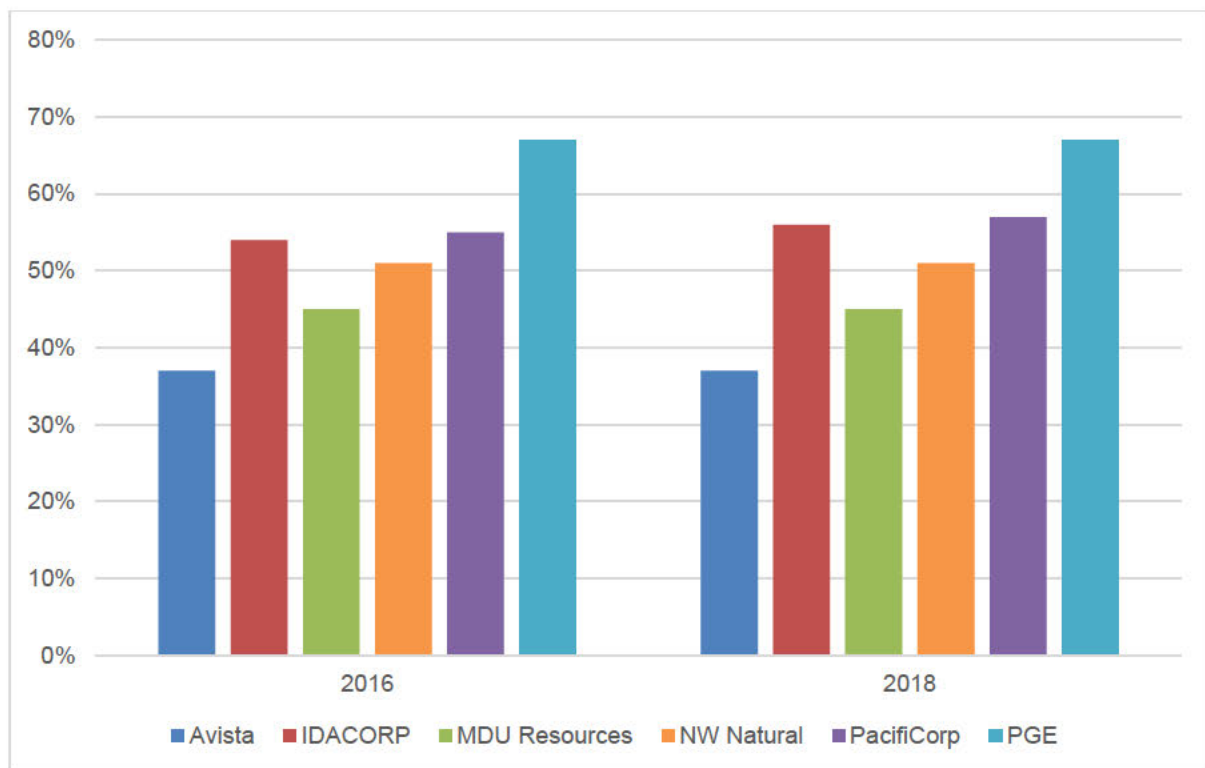
<sup>23</sup> Exhibit Staff/800, Bahr/6 - 7 in Docket No. UG 288, where Staff references Avista's supplemental response to Staff data request 204, with emphasis added here. Staff included Avista's supplemental response to Staff data request 204 as pages 12 and 13 of Exhibit Staff/802 in that proceeding.

1 driven investment philosophy was implemented to strengthen the  
2 correlation between Retirement Plan obligations and Retirement Plan  
3 assets. The obligations for benefit payments represent a future liability,  
4 which is valued under GAAP based upon the end of year weighted  
5 average discount rate of a model bond portfolio that would provide cash  
6 flows equivalent to the benefit obligations. To match these obligations  
7 better, the asset allocation was shifted into a higher fixed income level  
8 than that Retirement Plan held prior to 2014. Avista moved its  
9 Retirement Plan assets from a 31% fixed income allocation to 58% fixed  
10 income allocation during 2014. While fixed income investments typically  
11 have lower expected returns than equity investments, their changes in  
12 value tend to correlate well to the nature of obligations in the pension  
13 plan, and the result is less volatility in funded levels of the Retirement  
14 Plan and less volatility in annual pension expense. Other companies  
15 may have significantly different funded status for their pension  
16 obligations and significantly different investment philosophies and,  
17 hence, their expected return on assets would be derived from their  
18 situations. Return on assets should not be examined in isolation from  
19 other aspects of a pension plan to understand the impact on current and  
20 future costs of the benefit obligations.”

21  
22 **Q. How does Avista’s target allocation to equities compare with those of**  
23 **other jurisdictional energy utilities?**

24 A. Figure 2 includes jurisdictional energy utilities’ target allocation to equity  
25 investments for 2016 and 2018, with values for each utility from its respective  
26 Forms 10-K.



1 **Figure 2 – Target Equity Allocations – Jurisdictional Energy Utilities<sup>24</sup>**

2  
3 **Q. Values for the allocation to equities, as reported in Forms 10-K, have been**  
4 **lower for Avista than for other jurisdictional energy utilities. What is a**  
5 **practical effect of Avista having a targeted allocation to equity**  
6 **investments for its pension plan that is less that of other jurisdictional**  
7 **Energy utilities?**

8 A. Relative to the other five jurisdictional utilities and all else being equal, Avista's  
9 targeted allocation to equity investments for its pension plan assets transfers  
10 risk from the Company to Oregon ratepayers.

<sup>24</sup> Values for each utility are from its 2016 and 2018 Form 10-K reports. Similar with the situation in a preceding footnote regarding Avista's target equity allocation for 2017, the reasons for the apparent discrepancy between the 2016 value reported in Avista's 2016 Form 10-K (Figure 2) and the 2016 value the Company provided in its confidential response to Staff data request 235, as shown in Figure 1, are not clear.

1 **Q. Please explain this transfer of risk from Avista to ratepayers.**

2 A. Avista's forward-looking EROA would be greater if the targeted allocation to  
3 equity investments for the Company's pension plan assets was greater than the  
4 amount targeted in 2020, which is indicated in Figure 1. This results from the  
5 expectation that equity investments will outperform fixed income investments  
6 over a suitably long timeframe.<sup>25</sup> All else being equal, a higher EROA results in  
7 lower pension costs paid by ratepayers.

8 **Q. Avista's language in the material you included above implies that less**  
9 **volatility in funded levels and less volatility in annual pension expense is**  
10 **a positive result of having a higher fixed income component. What is your**  
11 **view on this?**

12 A. Less experienced volatility on a periodic basis for both pension funded levels  
13 and annual pension expense would be—all else being equal—positive  
14 outcomes. The problem is that all else is not equal, as the tradeoff for lower  
15 volatility in these aspects of the pension plan means a higher cost to  
16 ratepayers. In other words, ratepayers are paying the insurance premium  
17 associated with lower expected volatility, and this represents a transfer of risk  
18 to Avista's ratepayers.

19 The EROA should not be a parameter subject to year-to-year adjustment, as it  
20 is a [Begin Confidential] [REDACTED]

21 [REDACTED]

---

<sup>25</sup> See; e.g., Avista's statement above that "...fixed income investments typically have lower expected returns than equity investments,"

1 [REDACTED] [End Confidential] as stated by the  
2 Company in its confidential response to Staff data request 231, which Staff  
3 excerpted in part earlier in this testimony.

4 Use of a higher EROA in this proceeding than proposed by Avista results in a  
5 downward adjustment in the revenue requirement in this proceeding—for the  
6 same pension benefit amounts and timings.

7 **Q. What EROA do you recommend the Commission require Avista to use for**  
8 **its pension for purposes of establishing Oregon rates in this proceeding?**

9 A. Staff recommends the Commission authorize Avista's use of a 7.15 percent  
10 rate, which is the average of the EROA used by the other five jurisdictional  
11 energy utilities in 2018.<sup>26</sup> Staff encourages Avista to not view its target asset  
12 allocation for its pension assets as a parameter that must be updated on an  
13 annual basis. As the rates of return by asset class are based on long-term  
14 actual returns, and the EROA is an expected long-term return, I suggest that  
15 the Company view the target asset allocation similarly.<sup>27</sup>

16 **Q. By how much do you expect use of your recommended EROA to lower**  
17 **Avista's pension expense?**

---

<sup>26</sup> Staff, in Docket No. UG 288, recommended the use of the next lowest EROA value from among the other five jurisdictional energy utilities (see Exhibit Staff/800, Bahr/11 in that proceeding). Using the same approach in this proceeding results in an EROA of 6.75 percent, the 2018 EROA value used by MDU Resources, as in Table 1.

<sup>27</sup> Note that Staff is not taking issue here with any portfolio rebalancing between asset classes on a periodic basis.

1 A. Staff estimates this change to reduce Avista's 2020 Test Year pension expense  
2 by \$370 thousand on an Oregon-allocated basis. The reduction to requested  
3 revenue requirement is larger.

4 **Q. Do you have another recommendation regarding Avista's pension plan?**

5 A. Yes. I recommend the Commission require Avista to use a 3.85 percent  
6 discount rate versus the discount rate embedded in the revenue requirement  
7 proposed by the Company in this proceeding.

8 Staff's reasoning regarding the discount rate is largely analogous with the  
9 reasoning underlying Staff's EROA recommendation. Avista proposed to use a

10 **[Begin Confidential]** [REDACTED] **[End Confidential]** discount rate for the

11 purpose of establishing revenue requirement in this proceeding.<sup>28</sup> Table 2

12 shows the historical pension discount rates for the six jurisdictional energy

13 utilities over the period 2015 – 2018. Staff's recommended 3.85 percent rate is

14 the average of discount rates used in 2018 by the other five jurisdictional

15 energy utilities.

16 **Q. By how much do you expect use of your recommended discount rate to**  
17 **increase Avista's pension expense?**

18 A. Staff estimates this change to increase Avista's 2020 Test Year pension  
19 expense by \$165 thousand in the 2020 test year on an Oregon-allocated basis.

20 The increase to requested revenue requirement is larger.

21

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<sup>28</sup> See the Company's revised confidential response to Staff data request 59.

**ISSUE 2, POST-RETIREMENT MEDICAL COSTS AND ADJUSTMENTS TO**  
**REVENUE REQUIREMENT**

**Q. Did you review inputs into the calculation of costs for Avista's post-retirement medical benefit?**

A. Yes. Per Avista's revised confidential response to Staff data request 59, the Company used an expected [Begin Confidential] [REDACTED] [End Confidential] annual long-term rate of return on plan assets (EROA) and a [Begin Confidential] [REDACTED] [End Confidential] discount rate for annual expenses (discount rate). As is the case for pension plans, these are two of the key parameters that establish post-retirement medical benefit costs. Here also a higher value for EROA—all else being equal—results in a lower cost, and a higher discount rate—all else being equal—results in a lower cost.<sup>29</sup>

**Q. How have Avista's EROA values for its post-retirement medical benefit plan compared with those of other jurisdictional energy utilities in recent years?**

A. Staff reviewed jurisdictional energy utilities' post-retirement benefit plan EROA and discount rate values for 2015 through 2018, as reported in Forms 10-K,<sup>30</sup> with the results shown in Tables 3 and 4.

<sup>29</sup> See; e.g., Avista's response to Staff data request 60.

<sup>30</sup> Tables 3 and 4 include values reported for the parent company, if values for the utility *per se* were not reported. Cascade Natural Gas Corporation is a wholly owned subsidiary of MDU Resources Group, Inc. NW Natural did not report its EROA values for its post-retirement benefit plan, and Staff does not include NW Natural values in the calculated averages in Table 3.

**Table 3 – Recent Post-retirement Benefit Plan EROA  
for Jurisdictional Energy Utilities**

Company	EROA				2015 - 2018 Average
	2015	2016	2017	2018	
Avista Utilities	6.36%	6.03%	5.69%	5.20%	5.82%
IDACORP	7.25%	7.25%	6.75%	6.75%	7.00%
MDU Resources	6.00%	5.75%	5.75%	5.75%	5.81%
NW Natural <sup>31</sup>					
PacifiCorp	7.00%	7.03%	6.73%	6.44%	6.80%
PGE	6.29%	6.26%	6.26%	6.20%	6.25%
Average	6.58%	6.46%	6.24%	6.07%	6.34%
Average without Avista & NW Natural	6.64%	6.57%	6.37%	6.29%	6.47%

**Table 4 – Recent Post-retirement Benefit Plan Discount Rates  
for Jurisdictional Energy Utilities**

Company	Discount Rate for Annual Expense				2015 - 2018 Average
	2015	2016	2017	2018	
Avista Utilities	4.16%	4.57%	4.23%	3.72%	4.17%
IDACORP	4.20%	4.60%	4.45%	3.95%	4.30%
MDU Resources	3.74%	4.06%	3.41%	4.05%	3.82%
NW Natural	3.74%	4.00%	3.85%	3.44%	3.76%
PacifiCorp	3.93%	4.33%	4.01%	3.57%	3.96%
PGE	3.59%	4.18%	3.99%	3.56%	3.83%
Average	3.89%	4.29%	3.99%	3.72%	3.97%
Average without Avista	3.84%	4.23%	3.94%	3.71%	3.93%

<sup>31</sup> NW Natural's Forms 10-K for 2016 and 2018 did not report an EROA for non-pension post-retirement benefit plans. See; e.g., page 94 of the Company's 2018 Form 10-K.

1 **Q. Do you conclude there is a risk transfer to ratepayers as a result of a**  
2 **relatively low EROA rate for Avista's post-retirement medical plan benefit**  
3 **assets?**

4 A. Yes. As was the case for Avista's pension plan, less experienced volatility on a  
5 periodic basis for both funded levels and annual expense for Avista's post-  
6 retirement medical benefit plan would be—all else being equal—positive  
7 outcomes. However, here too, all else is not equal, as the tradeoff for lower  
8 volatility in these two aspects of the pension plan means a higher cost to  
9 ratepayers. Again, ratepayers are paying the insurance premium associated  
10 with lower expected volatility, which represents a transfer of risk to Avista's  
11 ratepayers.

12 Use of a higher EROA in this proceeding for Avista's post-retirement medical  
13 plan results in a downward adjustment in the revenue requirement in this  
14 proceeding—for the same post-retirement medical plan benefit amounts and  
15 timings.

16 **Q. What EROA and discount rate values do you recommend the Commission**  
17 **require Avista to use for its post-retirement medical plan for purposes of**  
18 **establishing Oregon rates in this proceeding?**

19 A. Staff recommends the Commission require the use of a 6.29 percent EROA,  
20 which is the average of the EROA used by the other four jurisdictional energy

1 utilities in 2018,<sup>32</sup> as stated in their respective 2018 Forms 10-K report and  
2 shown in Table 3.

3 Staff does not recommend a change to Avista's proposed **[Begin**  
4 **Confidential]** [REDACTED] **[End Confidential]** discount rate for post-  
5 retirement medical plan.

6 **Q. By how much do you expect use of your recommended EROA to lower**  
7 **Avista's post-retirement medical plan expense?**

8 A. Staff estimates this change to reduce Avista's post-retirement medical plan  
9 expense by \$21 thousand in the 2020 test year on an Oregon-allocated basis.  
10 The reduction to requested revenue requirement is larger.

11  
12 SUMMARY OF RECOMMENDATIONS AND ADJUSTMENTS

13 **Q. Please summarize your recommendations regarding Avista's pension**  
14 **plan and post-retirement medical benefit plan.**

15 A. Regarding Avista's pension plan, I recommend the Commission authorize  
16 Avista to use an EROA of 7.15 percent and an annual discount rate of  
17 3.85 percent.

18 Regarding Avista's post-retirement medical benefit plan, I recommend the  
19 Commission authorize Avista to use an EROA of 6.29 percent and the **[Begin**  
20 **Confidential]** [REDACTED] **[End Confidential]** annual discount rate proposed  
21 by the Company.

---

<sup>32</sup> Recall that, as stated in an earlier footnote, NW Natural's 2018 Form 10-K did not report an EROA value for other post-retirement benefits.



1 **Q. Please summarize your estimated impacts on expense in the 2020 Test**  
2 **Year.**

3 A. Avista stated in testimony that it anticipated updates to values associated with  
4 the 2020 cost of its pension plan and the 2020 cost of its post-retirement  
5 medical benefit plan “sometime in the second or third quarter of 2019.”<sup>33</sup>  
6 Avista submitted these updated values as a revised confidential response to  
7 Staff data request 59 on May 15, 2019, and Table 5 below shows the results of  
8 this update and of Staff’s estimated adjustments to expense in the 2020 Test  
9 Year as compared with the Company’s initial filing.

---

<sup>33</sup> Exhibit Avista/500, Smith/23 and 25.

**Table 5 – Pension and Post-retirement Medical Plan Adjustments****Oregon-allocated Basis**

	<b>2020 Test Year Expense (\$000)</b>
<b>Pension Plan</b>	
May 15, 2019 Avista Update	-\$149
Staff EROA Adjustment	-\$370
Staff Discount Rate Adjustment	\$165
Total Adjustments from Initial Filing	-\$354
<b>Post-retirement Medical Benefit Plan</b>	
May 15, 2019 Avista Update	\$38
Staff EROA Adjustment	-\$21
Staff Discount Rate Adjustment	\$0
Total Adjustments from Initial Filing	\$17

**Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

A. Yes.

CASE: UG 366  
WITNESS: STEVE STORM

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 801**

**Witness Qualification Statement**

**July 16, 2019**

**WITNESS QUALIFICATION STATEMENT**

NAME Steve Storm

EMPLOYER Public Utility Commission of Oregon

TITLE Senior Economist

ADDRESS 201 High Street SE, Suite 100  
Salem, OR 97301

EDUCATION MBA; University of Oregon; Eugene, Oregon  
AB (Economics); Harvard University; Cambridge, Massachusetts

EXPERIENCE I have been recently employed by the Public Utility Commission of Oregon since October 2018 as a Senior Economist. I was previously employed by the Commission as a Senior Economist 2007-2008, as the Program Manager of the Economic and Policy Analysis section 2008-2012, and as an Economist 4 2012-2013. My responsibilities have included performing as well as leading a team of analysts performing economic and financial research and providing technical support on a wide range of policy issues involving electric, natural gas, and telecommunications utilities. I have testified before the Commission on policy and technical issues in multiple dockets.

I have over 35 years of professional experience performing and directing the performing of economic, financial, and other quantitative analysis.

I was employed by NW Natural as a Senior Economist in its IRP team 2013-2018, where my responsibilities included customer and industrial load forecasting; performing cost of service and related financial analysis on a variety of infrastructure projects and alternatives; and preparing quarterly economic information for executive communications.

I was a self-employed financial planner for eight years following an 18-year career in management positions responsible for pricing and cost analysis; financial analysis, planning and management; and strategic planning in the publishing and telecommunications industries. I managed the pricing and cost accounting functions for Pacific Northwest Bell's Directory department and its successor company, US WEST Direct, for five years. I managed the departmental budgeting and management reporting functions at US WEST Direct for three years and had seven years management experience in capital budgeting, financial analysis, and strategic planning functions at US WEST Communications. I managed the corporate financial planning, analysis, and management reporting functions for one year at Electric Lightwave.

CASE: UG 366  
WITNESS: GEORGE R. COMPTON

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 900**

**Opening Testimony**

**July 16, 2019**

**STAFF OPENING TESTIMONY**

**Q. Please state your name, occupation, and business address.**

A. My name is George R. Compton. I have been employed by the Public Utility Commission of Oregon (OPUC) since March of 2007. I am a Senior Economist (part-time) within the Energy Rates, Finance, and Audits Division. My business address is 201 High St., Salem, Oregon 97301-3612.

**Q. Please describe your educational background and work experience.**

A. My Witness Qualification Statement is found in Exhibit Staff/901.

**Q. What is the purpose of your testimony?**

A. This testimony addresses elements of long-run incremental cost (LRIC) allocations, rate spread (i.e. apportioning the overall revenue increase among the various customer schedules), and pricing/rate design.

**Q. Does Staff possess a general philosophy or approach to these subjects?**

A. Yes. As a general matter, pricing and customer cost allocations should reflect long-run-incremental cost causation as much as possible. Achieving that objective is tempered by long-recognized "rate shock" considerations which may limit percentage increases to selected schedules' revenue requirements and particular tariff elements. It is also commonplace in the context of a general rate *increase* to avoid rate *decreases* for some customer schedules even if such would be justified by the LRIC results.

1 **Q. Did you prepare exhibits for this docket?**

2 A. Yes. I prepared the following exhibit.

3 Exhibit Staff/902: Staff-Recommended LRIC and Rate Spread  
4

5 **Q. How is your testimony organized?**

6 A. This testimony is organized as follows:

7 Issue 1: LRIC Adjustments .....4

8 Issue 2: Rate Spread Recommendations.....10

9 Issue 3: Residential and Others' Customer Charges.....13

10 **Q. Please provide an overview of your testimony.**

11 A. The principal point of departure in this case pertains to the LRIC aspect. In  
12 performing its peak & average-based<sup>1</sup> allocation of core main costs,<sup>2</sup> the  
13 Company's witness, Joseph Miller, plugged in a key value from a previous  
14 docket rather than performing a calculation based upon the more current  
15 figures contained in his work papers in this docket. Based largely on the  
16 plugged figure's LRIC results, the Company proposed that all of the standard  
17 customer schedules receive the same percentage increase for the margin  
18 portion of the revenue requirement.

19 To correct this problem, Staff substituted an internally calculated amount for  
20 the plugged figure. This substitution resulted in a shift of costs to the  
21 Residential, General Service Schedule, and Transportation schedules and

---

<sup>1</sup> This approach is discussed in some detail later in this testimony.

<sup>2</sup> The other two principal gas utility *margin* cost components are meters & services and "main extensions," i.e., the lines out in the neighborhoods. "Core mains" transport gas from the interstate pipeline natural gas purchase source(s) to the neighborhood centers, where the gas is passed on to the main extensions. The margin costs are all of the utility's costs except for the purchased gas commodity itself. They amount to over half of the total gas utility revenue requirement.

away from the large-service/industrial schedules. Applying the Company's rate spread criterion of applying the same percentage increase to all schedules whose relative margin-revenues-to-cost percentage lies within a plus-or-minus 15% range, leads Staff to the following Rate Spread recommendation:

**Proposed Margin Revenue Increase by Schedule<sup>3</sup>**

	<b>Company</b>	<b>Staff</b>
Residential Schedule 410	10.30%	10.60%
General Service Schedule 420	10.30%	10.60%
Large General Service Schedule 424	10.30%	0.00%
Interruptible Service Schedule 440	10.30%	0.00%
Seasonal Service Schedule 444	10.30%	0.00%
Transportation Service Schedule 456	10.30%	10.60%
<b>Overall</b>	<b>10.30%</b>	<b>10.30%</b>

On the subject of rate design, Staff's position is that although the proposed monthly customer charge increases for Residential Schedule 410 and General Service Schedule 420 (respectively two and three dollars and 20% and 17.6%) have relatively sound cost-causation foundations, they are out of line percentage-wise with the general increase sought by Avista in this case—10.3%. For these Schedules and the other Schedule for which a general margin increase is proposed,<sup>4</sup> Staff recommends monthly customer charge increases to be no greater than 10%.

<sup>3</sup> Assumes the Company receives its requested revenue requirement increase in its entirety. These amounts will have to be adjusted based on the settlement outcomes.

<sup>4</sup> It is the Transportation Service Schedule 456. Avista proposed adding \$50 to the current \$275.



## **ISSUE 1: LRIC ADJUSTMENTS**

**Q. The purpose of allocating costs in the context of a general rate case is to apportion the revenue requirement among the various customer classes/schedules. Do the utilities keep their accounting books along those lines so that each customer schedule would only have to pay the costs that have been placed in its respective account?**

A. No—accounts tend to be aggregated by equipment/plant category, not by customer type. The LRIC approach disaggregates costs within general categories by performing studies of what it would take to newly replicate the category of equipment for each customer schedule, then combines those amounts across all the customer schedules, and finally allocates shares of the *embedded* total costs of that category in proportion to each schedule's share of the aggregation of new equipment costs.

Consider the treatment of meter costs, and how, as an example, the residential share would be estimated. *When they are being installed* the utility does *not* track separately the cost of meters for the residential schedule, for the commercial schedule, for the interruptible industrial schedule, and so forth.<sup>5</sup> Instead there may be simple ledger entries of meter capital investments. Using depreciation rates specific to meters, and applying some tax & capital cost markup, a total *embedded cost* revenue requirement for

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<sup>5</sup> An immediate complication arises from the fact that a particular industrial customer might start off as a full, firm service industrial customer, then migrate to interruptible status, and even might end up as a transportation customer.

1 meters is produced. The residential schedule share of that total is given a  
2 LRIC figure as follows: Estimate the investment for a typical new residential  
3 meter; convert it to a revenue requirement; multiply that revenue requirement  
4 by the total number of residential customers. Then do the same thing for all  
5 the other schedules, and add together all the schedules' as new revenue  
6 requirements. Finally, take the residential share of that sum, e.g., 63%, and  
7 multiply it against the embedded total revenue requirement to obtain the  
8 residential share of that embedded cost total.

9 **Q. Is Staff generally satisfied with how Avista has conducted its LRIC**  
10 **study.**

11 A. Yes, with the single exception of the cost allocation of core mains, which was  
12 noted in my overview remarks to this testimony.

13 **Q. Is there a particular challenge in allocating core main costs?**

14 A. Yes. The procedure is almost totally different from the allocation of meters,  
15 services, and even main extensions, where there is a strong connection  
16 between a customer and the costs devoted to serving that customer.<sup>6</sup> Large-  
17 diameter core mains serve a host of customer and customer classes  
18 simultaneously, so the challenge is to come up with an equitable way to share

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<sup>6</sup> The general specificity of the connection between a customer and his/her meter and service line is obvious—bearing in mind that LRIC employs averages within each customer class. In the case of main extensions, there are average locational/frontage relationships. Examples: Eighty-five feet of mains are, on average, required to serve each residential customer of Avista; over 1000 feet are required to serve the average large industrial customer.

1 the costs among the customer groups when it is impossible to attribute direct  
2 cost-causation to them.

3 **Q. What are the basic cost drivers of core mains?**

4 A. Aside from distances and associated costs such as permitting, costs are  
5 incurred in a) having the mains of sufficient diameter to meet the annual peak,  
6 or design day load, and b) making the installations sturdy enough to meet  
7 high safety standards. Regarding the capacity aspect, a key cost allocation  
8 input is knowing how much of the system peak day load is accounted for by  
9 each of the customer schedules.

10 **Q. Are you saying that if, for example, the residential class accounts for**  
11 **55% of the design day load, then the residential class should bear 55%**  
12 **of the allocated core main costs?**

13 A. Not quite. Recall that safety was the other cost driver. So I would agree that  
14 the residential class should pay 55%, but only 55% of the portion of core main  
15 costs that are dedicated to capacity.

16 **Q. What is that portion—i.e., what portion of core main costs are dedicated**  
17 **to capacity? Conversely, what portion is dedicated to safety?**

18 A. The answer to that question is not clear cut. Fortunately, there is a  
19 convention that is widely used in the utility industry that has an intuitive  
20 appeal. It is the aforementioned “Peak & Average” or “Average and Excess  
21 Demand” approach.

22 **Q. Please describe that approach.**

1 A. First, I'll define the term "load factor": It is the system's or a class's average  
2 daily consumption divided by its peak day consumption. Under the Peak and  
3 Average paradigm, the load factor percentage becomes the share of core  
4 main costs designated as "safety," with the remaining designated as  
5 "capacity." The 55% design day example above indicated how the capacity  
6 portion of the core main costs would be allocated.<sup>7</sup> The safety share is  
7 allocated on the basis of shares of annual commodity/load or throughput.<sup>8</sup>

8 **Q. What is the intuitive justification for allocating the safety portion based**  
9 **upon the annual consumption of the commodity, gas?**

10 A. It goes like this: First assume a system load factor of 25%, which means on  
11 an average day the system load was one-fourth of the system's peak day  
12 load. But what if every customer class used its average amount every day—  
13 yielding 100% load factors for both the system and individual customer  
14 schedules? Then it would be fair to allocate the entire amount of the core  
15 main costs on the basis of annual throughput because no customer class was  
16 placing an additional capacity burden on the system. But in the 100% load  
17 factor case, the capacity requirement would only have to be 25% of the actual  
18 — hence the allocation of just 25% of the core main costs by shares of annual  
19 throughput, with the other 75% being allocated by peak day demands.

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<sup>7</sup> The individual customer class's load factors are used to determine their respective shares of the design day's load. An allowance is made for schedules that accept interruption of service on high stress days.

<sup>8</sup> Accordingly, Avista labels this portion as "commodity" rather than "safety."

1 **Q. Now let's talk about the specifics of this case. What information was**  
2 **provided with the Company's application for making the core main cost**  
3 **allocations?<sup>9</sup>**

4 A. The replacement/LRIC cost of the core main system was provided, along with  
5 revenue requirement conversions, as well as the individual customer  
6 schedule load factors. While information was provided by which the system  
7 load factor could be calculated, a plugged number from the previous general  
8 rate case docket<sup>10</sup> was used rather than making that calculation and  
9 employing it to separate the capacity portion from the commodity portion of  
10 the core main costs.

11 **Q. Did you substitute the calculated system load factor for the plugged**  
12 **amount? If so, what were the two figures and what was the effect on the**  
13 **LRIC results?**

14 A. Yes, I corrected the calculation. The plugged figure was about 59%; the  
15 calculated figure was about 29%. What that means is that 59%, rather than  
16 29%, of the core main costs were allocated on the basis of annual commodity  
17 throughput. Because Residential and General Service are much "peakier"  
18 (i.e., have lower load factors), shifting costs away from commodity to capacity  
19 shifts more costs to those two customer schedules and reduces the costs  
20 ascribed to the other schedules.

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<sup>9</sup> Spreadsheet work-papers supplemented Joseph Miller's Exhibit Nos. 704 and 705, which pertained to this subject.

<sup>10</sup> UG 325 of 2016.

1     **Q.   What are the implications of that shift with regards to rate spread, i.e.,**  
2     **the final, embedded revenue requirement cost allocations?**

3     A.   That is the subject of the next section of my testimony.

4     **Q.   Before moving on to that general matter, does any other aspect of the**  
5     **Avista LRIC analysis need to be addressed?**

6     A.   Yes, there is one more item. It involves the treatment of Interruptible Service,  
7     Schedule 440. The theory behind interruptible status is that because that  
8     load needn't be part of the peak day load, interruptible customers should be  
9     spared some or all of the capacity portion of core main costs. The Company  
10    assigned Schedule 440 the full capacity amount on the same basis as the  
11    other, i.e., non-interruptible customers.

12    **Q.   Is there a fairness justification for assigning interruptible customers the**  
13    **full capacity freight?**

14    A.   Yes, in the sense that interruptible customers are seldom if ever interrupted:  
15    Therefore, it is argued they should not be given a free capacity ride, but rather  
16    should pay along the same lines as the other customers. But on the other  
17    hand, some interruptible customers make major capital investments in  
18    equipment that enables them to withstand interruption: Gas system planning  
19    should incorporate genuine interruptibility, and truly interruptible customers  
20    should receive some rates compensation to defray genuine costs of having  
21    interruptible capability.

22    **Q.   How have you dealt with this issue?**

1 A. For illustrative purposes, I show (on line 13 of my Exhibit Compton/902) the  
2 interruptible schedule with a capacity amount cut in half. I say “illustrative”  
3 because the issue is moot in this case owing to the Staff recommendation  
4 that Schedule 440 receive a zero increase independent of the capacity  
5 allocation adjustment.

6 **ISSUE 2: RATE SPREAD RECOMMENDATIONS**

7 **Q. I noticed from the introductory summary to this testimony that the**  
8 **Company recommended the same margin percentage for all of the**  
9 **customer schedules. On what grounds did the Company make that**  
10 **recommendation, and do you find them reasonable?**

11 A. As part of its LRIC study, the Company calculated the ratio of each  
12 schedule’s revenues under current rates versus the LRIC-based cost  
13 estimates. “Because the [relative] margin [revenues]-to-cost ratios for all  
14 schedules is relatively close to unity (i.e., within a band of 0.86 to 1.19), the  
15 Company is proposing to spread the revenue requirement on a uniform  
16 percent of margin basis.”<sup>11</sup>

17 **Q. Is Staff comfortable with the Company’s “averaging” approach?**

18 A. Yes, but note from the recommendation table on page 3 of this testimony that  
19 whereas the Company applied its 10.3% increase to all schedules, Staff

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<sup>11</sup> See Avista/700, Miller/Page 7. See Lines 26 and 27 of Exhibit No. 704, Miller/Avista, Page 1 of 3, for the ratios referenced in Mr. Miller testimony.

1 would apply the uniform percentage to only three of the schedules, with the  
2 remaining schedules receiving no increase.,

3 **Q. Why aren't the precise LRIC figures used instead?**

4 A. There is a long-standing utility regulatory preference<sup>12</sup>—exemplified in the  
5 Company's rate spread proposal--for assigning all of the schedules the same  
6 percentage increase. That way superficial accusations of preferential  
7 treatment or the opposite can be avoided. A better reason is that LRIC  
8 analyses are far from an exact science; rather, LRIC has done its job  
9 sufficiently by revealing if customer schedules warrant increases that depart  
10 substantially from the system average or norm.

11 **Q. Speaking of "precise LRIC figures," would you now present yours?**

12 A. Yes, Exhibit Compton/902 summarizes my LRIC results. The bulk of the  
13 LRIC summary is a replication of Exhibit No. 704, Miller/Avista, Page 1 of 3.  
14 The basic LRIC exception between my summary and Mr. Miller's is on lines  
15 13-15, and stems from the System Core Main Cost development that was  
16 discussed at length in the previous section of this testimony. The line 13 and  
17 14 modifications in turn affect the embedded cost allocations appearing on  
18 line 23, System Core Main Costs, and, consequently, all of the remaining  
19 lines beyond line 24. The difference on line 25 between my summary results  
20 and Mr. Miller's is that in mine there is a relatively small increase in costs

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<sup>12</sup> I became aware of that tendency early in my career with the Utah Division of Public Utilities.



1 allocated to Residential and General Service and less to the remaining  
2 schedules.

3 **Q. What are the rate spread implications of your LRIC results?**

4 A. As shown in the table on page 3 of this testimony, the difference between my  
5 LRIC-informed rate spread recommendations and Avista's<sup>13</sup> is that while the  
6 Company proposed a 10.3% margin increase for all but the not-shown  
7 Schedule 447 (Special Contracts), I'm recommending an increase of 10.6% to  
8 Residential, General, and Transportation Services (respectively Schedules  
9 410, 420, and 456), with the remaining schedules receiving no increases.<sup>14</sup>  
10 Line 28 of Exhibit Compton/902 shows the requested revenue requirement  
11 increase of \$6,677,000 along with how that request would be met if every  
12 schedule's rates/revenues were brought into line with the LRIC-generated  
13 costs on line 25. Line 27 shows the Relative Ratio of Current Margin  
14 Revenues to LRIC-Based Costs. Employing the Company's suggested plus-  
15 or-minus 15% guideline<sup>15</sup> yields Staff's recommended zero increases shown  
16 on lines 32 and 33. The exception: Line 27 indicates that a rather zero  
17 (shown on lines 32 and 33), a substantial increase would be appropriate for  
18 Schedule 447, which represents two customers who receive Special Contract

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<sup>13</sup> The Avista application request is shown on lines 30 and 31 of Exhibit Compton/902.

<sup>14</sup> Lines 32 and 33 of Exhibit Compton/902 shows those recommendations. Again, those recommendations are based on the unlikely outcome of Avista being granted its request in its entirety.

<sup>15</sup> This Avista "guideline" isn't an Oregon or industry standard of which I'm aware, but it is not unreasonable—so at least for the purposes of this case I'm willing to accept it.

1 Service. But these customers are “special” in the sense that any rate  
2 adjustments take place outside the context of a general rate case.<sup>16</sup>

3 **Q. What is the dollar difference for the Residential Schedule between a**  
4 **10.3% increase and a 10.6% increase?**

5 A. It is \$127,141. That compares with margin revenues at current rates of  
6 \$41,990,000 (from line 18 of Exhibit Compton/902).

7 **Q. I’m surprised that granting zero rate increases to the larger-customer**  
8 **schedules would cause such a small increase for the remaining**  
9 **schedules. Please explain.**

10 A. To begin, those three schedules (424, 440, and 444) only account for less  
11 than 13 million therms out of the annual total throughput of 138 million  
12 therms. The 10.3% increase would only have brought in an extra \$170  
13 thousand.

14 **ISSUE 3: RESIDENTIAL AND GENERAL SERVICE**  
15 **CUSTOMER CHARGES**  
16

17 **Q. There is a common industry practice of categorizing costs as either**  
18 **demand, energy, or customer related. Would it be appropriate to**  
19 **recover all of non-demand- or non-energy-related costs through the**  
20 **monthly customer charge?**

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<sup>16</sup> Two presumptions are involved: The competitive context is such that the customer would leave if it didn’t get the special treatment; the customer is covering its variable costs and making some contribution to the utility’s fixed costs.

1 A. No. It wouldn't even be appropriate to recover all legitimately customer-  
2 related costs through the customer charge. The practice Staff has employed  
3 in the past is that, at most, customer-related costs appropriately recovered in  
4 the customer charge are costs that are confined to individual customers—i.e.,  
5 not shared in any way. Those costs that are not shared would include each  
6 customer's meter and service line, meter reading, and preparing and mailing  
7 customer bills, as well as processing the payment. Other customer related  
8 costs, such as the utility's information systems hardware and personnel, are  
9 shared among all customers and for a host of functions besides billing  
10 customers. These, and other shared gas utility costs that are categorized as  
11 neither demand- nor energy-related, are historically recovered through  
12 volumetric energy charges.

13 **Q. Have other criteria been brought to bear in the setting of customer**  
14 **charges?**

15 A. Yes. It is not uncommon for a utility to request a customer charge increase  
16 that in percentage terms is much larger than their overall requested increase.  
17 I believe that unless the existing customer charge falls well short of the  
18 recognized costs as just itemized, Staff has always recommended a customer  
19 charge increase that was much smaller than the requested amount.

20 **Q. What arguments have been used in support of that non-cost-based**  
21 **position regarding the customer charge?**

22 A. Consider these two:

1 1. There is a long-standing Oregon public policy preference—in the  
2 interest of promoting energy conservation—for preferring  
3 volumetric-based rates over fixed charges. In an extreme case  
4 where the overall increase is to be very small, a *decrease* in  
5 volumetric rates may even be required in the context of a large  
6 fixed charge increase in order to avoid collecting excess revenues  
7 from those customers.

8 2. Confusion and customer push-back may occur with very small  
9 customers when a large fixed charge increase occurs in the  
10 presence of a media-*announced* small percentage increase  
11 because a small customer may see a significantly greater  
12 percentage increase than what was announced.

13 **Q. Avista is asking to increase its Residential Schedule 410 customer**  
14 **charge from \$10 to \$12 per month, its Schedule 420 customer charge**  
15 **from \$17 to \$20, its Schedule 424 customer charge from \$50 to \$60, and**  
16 **its Schedule 456 customer charge from \$275 to \$325. Is Staff willing to**  
17 **endorse those increases, and if not, what would Staff recommend**  
18 **instead?**

19 A. Staff recognizes a degree of cost justification for those price increases—  
20 which are in the 18% to 20% range.<sup>17</sup> But the requested overall increase is

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<sup>17</sup> The embedded cost of meters and service lines for residential customers is \$17 per month. (This amount is obtained by dividing the Residential Meters and Services Costs on Line 22 of Staff/902 by Test Year Customers on Line 2, and again by 12.) Incremental costs are more than twice that amount. On top of that, there is also the cost of meter reading and

1       barely over 10%, so for the reasons just explained, Staff recommends limiting  
2       the customer charge increases to nothing greater than 10%—while implicitly  
3       countenancing something as great as 10% even if the subject Schedule's  
4       authorized increase is well below that level. The only caveat is: The customer  
5       charge increase should not require a volumetric charge decrease to be  
6       consistent with the overall authorized schedule increase. Accordingly, if  
7       Schedule 424 is to receive no increase, i.e., as recommended by Staff  
8       elsewhere in this testimony, then the customer charge should also not be  
9       increased.

10      **Q. For comparison purposes, what are the monthly residential customer**  
11      **charges of the other Oregon utilities?**

12      A. The respective residential tariff sheets show the following: Cascade Natural  
13      Gas's is \$5; Northwest Natural Gas's is \$8; PacifiCorp—Oregon's is \$9.50;  
14      Portland General Electric's is \$11.<sup>18</sup>

15      **Q. Does this conclude your direct testimony?**

16      A. Yes.

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billing. Based upon cost causation considerations, tempered with a conservation interest, Staff is not uncomfortable with an \$11 residential customer charge for Avista.

<sup>18</sup> Respectively, the tariff sources are as follows: Rate Schedule 101, Third Revision of Sheet No. 101.1; Rate Schedule 2, Ninth Revision of Sheet No. 2.1; Rate Schedule 4, Second Revision of Sheet No. 4-1; Rate Schedule 7, Fourteenth Revision of Sheet No. 7-1.

CASE: UG 366  
WITNESS: GEORGE R. COMPTON

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 901**

**Witness Qualifications Statement**

**July 16, 2019**

### **WITNESS QUALIFICATION STATEMENT**

**NAME:** George R. Compton

**EMPLOYER:** Public Utility Commission of Oregon

**TITLE:** Senior Economist  
Energy Rates, Finance & Audit Division

**ADDRESS:** 201 High Street, SE., Suite 100  
Salem, OR. 97301

**EDUCATION:** Doctor of Philosophy, Economics (1976)  
University of California, Los Angeles (UCLA) – Westwood, CA

Master of Science, Statistics (1968)  
Brigham Young University (BYU) – Provo, UT

Bachelor of Science, Mathematics and Psychology (1963)  
Brigham Young University – Provo, UT

**EXPERIENCE:** I have been employed in utility regulation since receiving my Ph.D. in 1976. My primary employer was the Division of Public Utilities, within Utah's Department of Commerce (formerly Business Regulation). I also consulted for a couple of years, early in that period. I testified frequently during my career on rate design, cost-of-service, cost-of-equity, and various policy matters affecting electric, gas, and telephone utilities. While in Utah, I also taught Economics part-time for about ten years at BYU.

Prior to my utility regulatory career, I worked in aerospace for eleven years at McDonnell Douglas (now Boeing) in Southern California.

I joined the OPUC staff soon after "retiring" to Oregon at the end of 2006. Principal cases of my involvement here have included the IRP/CO<sub>2</sub> Risk Guideline (UM 1302), an Avista General Rate Case (UG 181 and 284), PGE General Rate Cases (UE 197, UE 215, UE 262, and UE 283), PacifiCorp General Rate Cases (UE 210, UE 246, and UE 263), the NW Natural General Rate Case (UG 221), and the Idaho Power General Rate Case (UE 233).

CASE: UG 366  
WITNESS: GEORGE R. COMPTON

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 902**

**Exhibits in Support  
Of Opening Testimony**

**July 16, 2019**



## OPUC STAFF LRIC and RATE SPREAD SUMMARIES: Based upon revisions and additions to Exhibit No. 704, Miller/Avista, Page 1 of 3

AVISTA UTILITIES – OREGON JURISDICTION  
LONG-RUN INCREMENTAL COST OF SERVICE STUDY  
TWELVE MONTHS ENDED DECEMBER 31, 2020

## RESULT SUMMARY (Component Allocation)

Line No.		OREGON TOTAL	Residential Service SCH 410	General Service SCH 420	Large General Service SCH 424	Interruptible Service SCH 440	Seasonal Service SCH 444	Special Contract Service SCH 447	Transportation Service SCH 456
1	STATISTICS								
2	TEST YEAR ANNUAL THERM DELIVERIES	138,103,158	52,100,519	28,371,439	4,450,562	7,986,728	250,607	6,855,318	38,087,986
3	TEST YEAR CUSTOMERS	104,696	92,559	11,960	90	41	10	2	34
4	AVERAGE ANNUAL THERM DELIVERIES PER CUSTOMER		563	2,372	49,268	197,203	25,061	3,427,659	1,120,235
5	Gas Commodity Costs	\$ -	-	-	-	-	-	-	-
6	Gas Supply Department (Scheduling)	1.10561 \$ 55,273	20,632	11,235	1,762	3,163	99	2,804	15,577
7	Gas Supply Department (Non-Scheduling)	\$ 128,207	69,697	37,954	5,954	10,684	335	546	3,036
8	Meter Reading	\$ 118,087	104,398	13,490	102	46	11	2	38
9	Billing	\$ 2,990,954	2,675,751	310,611	2,346	1,052	260	52	883
10	Customer Installation Investment Cost								
11	Meters	\$ 5,673,978	4,217,329	1,319,615	46,361	22,805	6,197	6,548	55,123
12	Services	\$ 56,940,421	48,588,452	7,737,408	178,867	162,960	19,801	4,626	248,306
13	Main Extensions	\$ 100,970,273	56,302,690	43,137,254	428,026	254,867	47,383	16,446	783,607
14	Total Customer Installation Investment Cost	\$ 163,584,672	109,108,472	52,194,277	653,254	440,632	73,380	27,620	1,087,036
15	System Core Main Cost								
16	Capacity – Preliminary (Application)	\$ 32,592,426	15,299,852	7,529,091	677,339	988,689	-	553,223	7,544,231
17	Capacity – Adjust for Interruptibility (Staff)	\$ 32,592,426	15,539,172	7,646,861	687,934	494,345	-	561,877	7,662,237
18	Commodity	\$ 13,452,876	5,075,915	2,763,328	433,510	777,956	24,411	667,750	3,710,006
19	Total Core Main Cost	\$ 46,045,302	20,615,087	10,410,189	1,121,445	1,272,301	24,411	1,229,627	11,372,243
20	Underground Storage Cost	\$ 1,098,710	638,674	334,027	38,216	39,633	707	7,238	40,215
21	Long Run Incremental Distribution Cost	\$ 214,021,203	133,232,711	63,311,782	1,823,078	1,767,511	99,203	1,267,890	12,519,029
22	Distribution Margin Revenue at Present Rates	\$ 64,798,000	41,990,000	17,966,000	672,000	931,000	43,000	178,000	3,018,000
23	Distribution Margin Revenue at Present Rates	\$ 64,798,000	41,990,000	17,966,000	672,000	931,000	43,000	178,000	3,018,000
24	Proposed Cost by Functional Classification Assigned to Schedule by LRIC components								
25	Cost of Gas Commodity	\$ -	-	-	-	-	-	-	-
26	Gas Supply Department Costs	\$ 695,000	342,158	186,323	29,228	52,451	1,646	12,690	70,505
27	Meter Reading, Billing, Etc. Costs	\$ 4,416,000	3,948,850	460,343	3,477	1,559	385	77	1,309
28	Meters & Services Costs	\$ 22,638,000	19,091,731	3,274,533	81,430	67,163	9,399	4,040	109,704
29	System Core Main Costs	\$ 41,604,000	21,766,994	15,153,414	438,485	432,174	20,317	352,627	3,439,989
30	Underground Storage Costs	\$ 2,122,000	1,233,508	645,124	73,808	76,545	1,365	13,980	77,670
31	Proposed Cost	\$ 71,475,000	46,383,242	19,719,737	626,429	629,892	33,112	383,413	3,699,176
32	LRIC Based Target Margin	\$ 71,475,000	46,383,242	19,719,737	626,429	629,892	33,112	383,413	3,699,176
33	Ratio of Current Distribution Margin Revenue to Proposed Cost	0.91	0.91	0.91	1.07	1.48	1.30	0.46	0.82
34	Ratio of Current Margin Revenue to LRIC Based Target Margin	0.91	0.91	0.91	1.07	1.48	1.30	0.46	0.82
35	Relative Ratio of Margin Revenues at Present Rates to LRIC-Based Cost	1.00	1.00	1.00	1.18	1.63	1.43	0.51	0.90
36	Component LRIC Target Change by Schedule	\$ 6,677,000	\$ 4,393,242	\$ 1,753,737	\$ (45,571)	\$ (301,108)	\$ (9,888)	\$ 205,413	\$ 681,176
37	LRIC Target Increase as a Percent of Present Margin Revenue	10.30%	10.46%	9.76%	-6.78%	-32.34%	-23.00%	115.40%	22.57%
38	AVISTA APPLICATION	10.27%	10.30%	10.30%	10.30%	10.30%	10.30%	0.00%	10.30%
39	AVISTA APPLICATION	\$ 6,655,860	\$ 4,324,970	\$ 1,850,498	\$ 69,216	\$ 95,893	\$ 4,429	\$ -	\$ 310,854
40	Staff Recommendation	10.30%	10.60%	10.60%	0.00%	0.00%	0.00%	0.00%	10.60%
41	Staff Recommendation	\$ 6,677,000	\$ 4,452,111	\$ 1,904,897	\$ -	\$ -	\$ -	\$ -	\$ 319,992

CASE: UG 366  
WITNESS: SCOTT GIBBENS

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 1000**

**Opening Testimony**

**July 16, 2019**

1     **Q. Please state your name, occupation, and business address.**

2     A. My name is Scott Gibbens. I am a senior economist employed in the Energy  
3       Finance and Audit Division of the Public Utility Commission of Oregon (OPUC).  
4       My business address is 201 High Street SE., Suite 100, Salem, Oregon 97301.

5     **Q. Please describe your educational background and work experience.**

6     A. My witness qualification statement is found in exhibit staff/1001.

7     **Q. What is the purpose of your testimony?**

8     A. In this testimony, I discuss Staff's position on Avista's proposed load forecast  
9       for the test year.

10    **Q. How is your testimony organized?**

11    A. My testimony is organized as follows:

12       Issue 1. Load Forecast ..... 2

**ISSUE 1. LOAD FORECAST**

**Q. Please summarize the Company's load forecasting methodology.**

A. Avista utilizes Autoregressive Integrated Moving Average (ARIMA) models for its customer and demand forecasts. Like many other utilities, Avista breaks down its forecast into two components of load that are forecasted separately: use-per-customer (UPC) and number of customers – where these components can be multiplied to obtain the load. Economic and weather variables are used as forecast drivers in the models.

**Q. Does Staff support the use of an ARIMA model for forecasting load?**

A. Yes. ARIMA models are used by all Oregon regulated utilities. Some switched to ARIMA models following recommendations by Staff. ARIMA models work well for forecasting natural gas usage because of their ability to model data with trends. This is because the model can be made to handle non-stationarity through differencing.

**Q. What is non-stationarity and how does differencing solve the issue?**

A. Non-stationarity can be a number of things, but in general it means that the predicted variable does not have constant statistical properties over time. For example, in variables that increase over time, such as population, the average value would not remain constant. Regression models attempt to identify constant relationships between variables in order to predict future values; if the relationship of two variables does not remain constant because of a trend, then the result of the regression could be spurious. Differencing is one of the simplest ways to deal with this issue, i.e., a non-stationary

1 series. Instead of estimating the gross level of the variable of interest,  
2 differencing looks at the change from year to year. If the change from year  
3 to year is not stationary, then another difference is taken and the forecast  
4 looks at the change in the change from year to year. A crude analogy would  
5 be trying to predict where a car is as being a non-differenced regression. If  
6 the car were moving, the first difference would then try to use the speed of a  
7 car to parse out where a car is. If the car was not moving at a constant  
8 speed, the second difference would look at how fast the car is accelerating  
9 to then solve how fast the car is moving and then solve where it is. This  
10 process of differentiating is repeated until stationarity is achieved. The  
11 number of differences (d) required to achieve stationarity is denoted as the  
12 "I" (Integrated) part of the ARIMA model.

13 **Q. What are the Autoregressive and Moving Average parts of an ARIMA**  
14 **model?**

15 A. These two parts define how much information from previous years is  
16 significant in the estimation of the current year. The Autoregressive portion  
17 (p) is the number of previous years or lags, of the estimated variable that  
18 are included. So if last year's value was indicative of this year's value, but  
19 the value from two years ago was not, then the AR portion of the model  
20 would include a single lag.  
21 The moving average portion (q) defines the amount of lags of the error term.  
22 This error term represents the unexplainable noise in the variable, or the  
23 difference between the predicted and actual amount. All three variables, p,

1 d, and q are chosen during the model selection process. Many different  
2 metrics can be used to identify the optimal number of lags and differences.  
3 Avista utilizes the Akaike Information Criterion (AIC), which considers both  
4 goodness-of-fit and simplicity in the model selection process.

5 **Q. Describe the Company's primary forecast driver for residential UPC?**

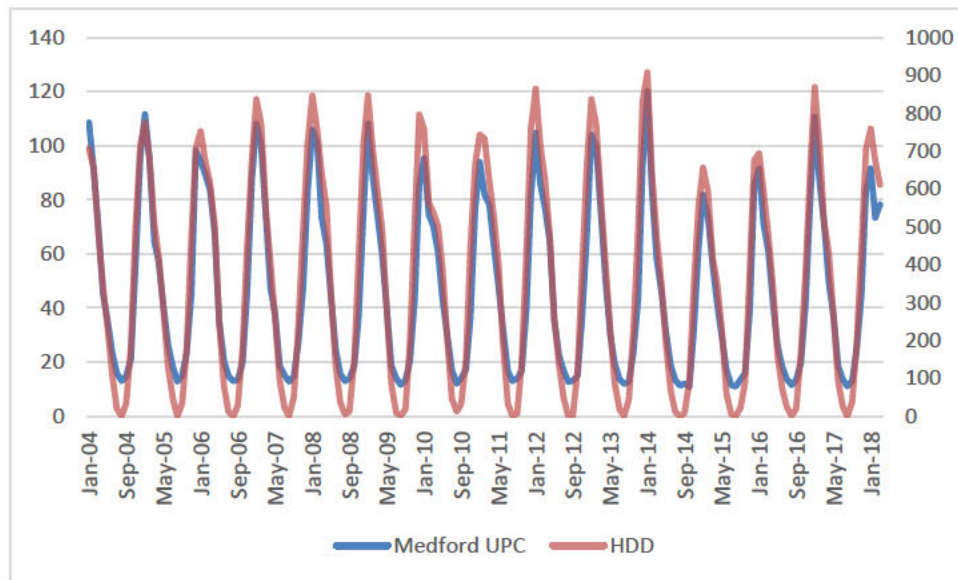
6 A. Avista uses weather as the primary forecast driver for UPC. The weather is  
7 broken down into heating degree days (HDD) for each of the major population  
8 centers in Avista's service territory: La Grande, Medford, Roseburg, and  
9 Klamath Falls. The Company uses the most recent 20 years of weather data  
10 from each city.

11 Weather describes a high proportion of the usages-per-customer. Figure 2  
12 below uses the Company's data to plot Medford residential UPC versus  
13 heating degree days (HDD) over time.<sup>1</sup> It is clear that there is a minimum level  
14 of usage not necessarily affected by weather, but as the weather gets colder,  
15 usage increases in step.

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<sup>1</sup> HDD is a metric by where the average daily temperature is subtracted from a standard temperature (normally 65 degrees). This gives a sense over a month or year of how much energy would be required to heat a home etc. I.E. if the average daily temperature in on October 1 was 50 degrees, that day would have a HDD65 of 15.

Figure 1



**Q. Did Staff propose any changes to the Company's forecasting methodology in its last rate case, Docket No. UG 325?**

A. Yes. Staff made three recommendations in UG 325:

1. Only include intervention variables with sufficient theoretical justification;
2. Select ARIMA model structures to minimize the information loss; and
3. Include economic forecast drivers related to the number of large commercial customers.

**Q. Did the Company agree to Staff's recommended changes in UG 325?**

A. Partially. The Company agreed to add employment as an economic driver to the forecast of commercial Schedule 424 commercial customers for Medford, Roseburg and Klamath Falls regions. The Company also agreed to change its model selection criteria from root-mean-square error (RMSE) to the AIC. This results in the use of a criterion that accounts for parsimony in

1 an objective and transparent manner.<sup>2</sup> The Company however, did not  
2 agree to Staff's recommendation regarding intervention variables. The  
3 Company stated that the use of intervention variables corrected non-  
4 normality issues in the error term.<sup>3</sup>

5 **Q. Did the Company make any other changes to the methodology of its**  
6 **test year forecast from UG 325?**

7 A. Yes. Although this change is relatively minor in terms of impact, the  
8 Company changed the manner in which they forecast an economic driver  
9 (West-Region Housing Starts) from a simple smoothing approach to a  
10 regression that incorporates GDP as a driver. This is meant to improve the  
11 forecast accuracy of the variable.

12 **Q. Does Staff have any issues with the changes made since the previous**  
13 **rate case?**

14 A. No. In regards to the WHS forecasting change, Staff does not believe that  
15 the relatively minor issue of endogeneity poses a concern for the resulting  
16 estimates.<sup>4</sup> Staff does note that the Company's concern over intervention  
17 variables and normality is most likely unnecessary. The sample size is large  
18 enough that the error structure will at least approximate normality without  
19 the use of intervention variables. The use of Shapiro-Wilk normality tests in  
20 large sample size datasets will often times find relatively minor non-

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<sup>2</sup> Parsimony in this sense refers to the idea that, all else equal, a simple model is better than a more complex model.

<sup>3</sup> UG 325 Avista/1800, Ehrbar/22: 1-13.

<sup>4</sup> Housing starts make up a portion of GDP, thus the residuals from the regression may be correlated with GDP.



1 normality that can lead to over-cautious treatment of residuals. In such  
2 circumstances, Staff recommends that the Company use a test to identify  
3 the magnitude of non-normality such as a Q-Q plot to verify an intervention  
4 variable is truly needed.

5 **Q. Please summarize the Company's load forecasting results.**

6 A. The Company has forecast a total of roughly 138 million therms in the test year  
7 filed in the Company's opening testimony. Since then, the Company has  
8 produced the June 2019 forecast, which has resulted in a two percent  
9 decrease to approximately 135.7 million therms. 38 percent of that is made up  
10 of residential demand, but residential makes up roughly 61 percent of the firm  
11 demand. Commercial makes up roughly 30 percent of the total therms and  
12 nearly all of the rest (38 percent) of the firm demand.

13 **Q. Does Staff have recommended changes to the Company's approach for**  
14 **customer forecasts?**

15 A. Yes, although the recommended adjustment is minor. Staff finds the  
16 Company's methodology and resulting forecast to be largely consistent with  
17 industry best practices and previous Staff recommendations. Staff  
18 recommends that the Company analyze the magnitude of the violation of the  
19 normality assumption that results in the use of intervention variables. Staff  
20 continues to believe that the inclusion of variables without a theoretical  
21 justification is unnecessary. In simpler terms, Staff is concerned that the  
22 Company is adding unnecessary variables with little economic justification in  
23 order to fix a problem with the regression which might not actually be a

1 problem. Adding variables, which might not be necessary and aren't  
2 supported by theory, could cause more issues with the regression than they  
3 fix.

4 **Q. Does Staff have any further comments?**

5 A. Yes. Staff is examining the assumptions regarding what comprises 'normal  
6 weather' in a load forecast. Staff notes that although it does not recommend  
7 a change to the normal weather assumption, this is an area of interest,  
8 which Staff continues to review in light of PGE's change to a new hinge-fit  
9 model. The hinge-fit model is built to assume that each year's weather may  
10 be warmer than the previous year, accounting for climate change. As the  
11 single biggest driver in use-per-customer demand, the definition of what is  
12 considered 'normal weather' has large impacts on both electric and natural  
13 gas forecasts. Avista utilizes a 20-year moving average, which is generally a  
14 middle ground between a hinge-fit model which takes a more proactive  
15 approach to climate change and a 30-year moving average which is the  
16 traditional approach. Staff encourages the Company to consider both the  
17 possible effects of changes to the mean and variance of weather particularly  
18 as it impacts longer-term forecasts.

19 **Q. Does this conclude your testimony?**

20 A. Yes.

CASE: UG 366  
WITNESS: SCOTT GIBBENS

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 1001**

**Witness Qualifications Statement**

**July 16, 2019**

WITNESS QUALIFICATION STATEMENT

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EXPERIENCE: I have been employed at the Oregon Public Utility Commission (Commission) since August of 2015. My current responsibilities include analysis and technical support for electric power cost recovery proceedings with a focus in model evaluation. I also handle analysis and decision making of affiliated interest and property sale filings, rate spread and rate design, as well as operational auditing and evaluation. Prior to working for the OPUC I was the operations director at Bracket LLC. My responsibilities at Bracket included quarterly financial analysis, product pricing, cost study analysis, and production streamlining. Previous to working for Bracket, I was a manager for US Bank in San Francisco where my responsibilities included coaching and team leadership, branch sales and campaign oversight, and customer experience management.