

Control Number: 40606



Item Number: 113

Addendum StartPage: 0

**SOAH DOCKET NO. 473-13-0218
PUC DOCKET NO. 40606**

APPLICATION OF WIND ENERGY	§	BEFORE THE
TRANSMISSION TEXAS, LLC	§	
FOR AUTHORITY TO ESTABLISH	§	PUBLIC UTILITY COMMISSION
INITIAL RATES AND TARIFFS	§	OF TEXAS

**WIND ENERGY TRANSMISSION TEXAS, LLC'S RESPONSE TO
THE STEERING COMMITTEE OF CITIES SERVED BY ONCOR'S
SIXTH REQUEST FOR INFORMATION**

2012 NOV 19 PM 2:55
FILED
PUC OFFICE

TO THE HONORABLE PUBLIC UTILITY COMMISSION OF TEXAS:

Wind Energy Transmission Texas, LLC ("WETT") files this Response to the
aforementioned requests for information.

I. PROCEDURAL HISTORY

WETT received Cities' Sixth RFIs by fax on October 30, 2012. Pursuant to P.U.C.
PROC. R. 22.144(d), these Responses are timely filed on or before November 19, 2012.

II. WRITTEN RESPONSES

Attached hereto and incorporated herein by reference are WETT's written responses to
the aforementioned requests for information. Each such response is set forth separately beneath a
restatement of the relevant request. Such responses are made without waiver of WETT's right to
contest the admissibility of any such matters upon hearing. WETT hereby stipulates that its
responses may be treated by all parties exactly as if they were filed under oath.

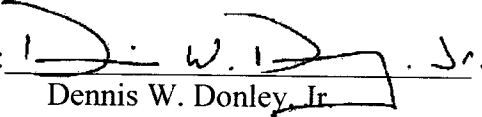
III. INSPECTIONS

In those instances where materials are to be made available for inspection by request or in
lieu of a written response, the attached response will so state. For those materials that a response
indicates may be inspected at WETT's voluminous room, please call at least 24 hours in advance
for an appointment in order to assure that there is sufficient space and someone available to
accommodate your inspection. To make an appointment at the WETT voluminous room located
at 210 Barton Springs Road, Suite 150, Austin, Texas 78704, please call Carrie Marchese at
(512) 807-2492.

113

Respectfully submitted,

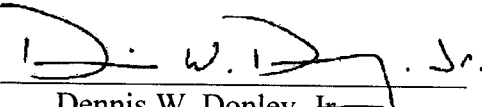
NAMAN, HOWELL, SMITH & LEE, PLLC
8310 Capital of Texas Highway, North
Suite 490
Austin, Texas 78731
(512) 479-0300 TELEPHONE
(512) 474-1903 FACSIMILE

BY: 
Dennis W. Donley, Jr.
State Bar No. 24004620
Stephen F. Morris
State Bar No. 14501600
Christopher Malish
State Bar Number 00791164
Stephanie S. Potter
State Bar No. 24065923

**ATTORNEYS FOR WIND ENERGY
TRANSMISSION TEXAS, LLC**

CERTIFICATE OF SERVICE

I certify that a true and correct copy of the foregoing document was served on all parties of record on this 19th day of November 2012.


Dennis W. Donley, Jr.

**WIND ENERGY TRANSMISSION TEXAS, LLC'S RESPONSE TO
THE STEERING COMMITTEE OF CITIES SERVED BY WETT'S
SIXTH REQUEST FOR INFORMATION**

QUESTION LK 6-1:

Refer to the Company's response to Cities RFI No. 3-1(a):

- a. Please provide a timeline for the ad valorem tax, including the valuation date, the recording of a liability, recording of any related regulatory asset, recording of expense, and actual payments. Provide a copy of all statutes or rules relied on for the valuation date and payment date.
- b. Please provide the Company's proposed accounting entries by month from the date the liability is incurred until the liability is paid in the following year consistent with the timeline provided in response to part (a) of this question. The accounting entries include the liability, any regulatory asset, expense, and payment.
- c. When is the liability recorded on the Company's accounting books and how does that date relate to the valuation date? For example, if the valuation date is January 1, then is the liability recorded in January's accounting entries? Please explain your response.
- d. If the liability is recognized in the January accounting entries, then does the Company record an offsetting regulatory asset? Please explain your response.
- e. When and over what period is the liability amortized on its accounting books? Is the liability relieved when the payment is made in the following year?
- f. When and over what period is the regulatory asset amortized on its accounting books?
- g. Please explain how the expense is computed based on the liability determined at the valuation date.
- h. Please explain why the Company presently does not recognize property tax expense monthly and only includes the property tax expense in CWIP when paid, as was the case in May 2012.
- i. Please confirm that the property tax expense paid in May 2012 was based on the January 1, 2011 valuation. If this is not correct, then please provide the correct information.

RESPONSE:

- a. The taxable value of property in Texas is its fair market value on January 1 of the tax year. The ad valorem tax rates for the tax year are normally set in late summer/early fall (August-September) by each taxing jurisdiction. Property tax bills are usually sent out by county tax collectors in the fall (September-October). Property taxes are due no later than January 31 of the year following the tax year, with discounts occasionally being offered for early payment. Once WETT begins operations, it expects to accrue monthly a pro-rata share of the estimated property taxes for the tax year, with the accrual being “trued-up” in the fall when tax bills are received. The property tax liability will be removed from the books when the tax bill is paid. This response is based upon Dr. Fairchild’s knowledge of Texas property tax practices and requirements and discussions with WETT’s controller.
- b. Once WETT becomes operational, it expects to make the following entries related to property taxes: Monthly accrual—debit tax expense, credit tax liability; Tax payment—debit tax liability, credit cash.
- c. See response to LK 6-1(a) above. The valuation date of the property is January 1 of the tax year, but the tax liability is expected to be accrued ratably over the tax year.
- d. The tax expense and liability is not expected to be recognized at January 1; rather, they will be accrued ratably over the tax year.
- e. See response to LK 6-1(a) above. The liability will be recorded monthly over the tax year as the tax expense is accrued. The liability will be debited whenever a tax payment is made (whether early to take advantage of a discount, when it is due, or when paid late).
- f. No property taxes have been or are expected to be recorded as a regulatory asset on WETT’s books.
- g. See responses to LK 6-1(a), (b), (c), (d), (e), and (f) above.
- h. WETT has not accrued property taxes thus far because the amounts have been relatively minimal and all property taxes are ultimately being capitalized into Account 107 - Construction Work in Progress. Once WETT begins operations, property taxes will become a significant expense item and the matching of revenues and expenses over time will become important. At that time, WETT expects to accrue monthly a pro-rata share of the estimated of property taxes for the tax year.
- i. The taxes paid in May 2012 related to two properties in Scurry County and were for the 2011 tax year. Consistent with the response to Cities LK 6-1(a) above, the valuation date of the Scurry County properties was January 1, 2011 and the taxes were due on or before January 31, 2012. For whatever reason, WETT has no record of having received the tax bills from Scurry County for these properties for the 2011 tax year until a “Second

Notice” was received from the Tax Assessor Collector in the spring of 2012, at which time WETT paid the then-due amount of \$157.99 and \$2,093.78.

Preparer: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

Sponsor: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

QUESTION LK 6-2:

Refer to the Company's response to Cities RFI No. 3-1(b):

- a. Please provide the accounting entries by month for the ad valorem tax expense on general plant, including the liability, any offsetting regulatory asset, expense, and payments. In addition, please provide a copy of the "tax bill" showing that it was based on the assessed value of plant as of January 1, 2010, rather than at December 31, 2009 or some other date.
- b. Please explain why the ad valorem tax on general plant was paid in December 2010 based on a valuation date of January 1, 2010 and the ad valorem tax on the CCN1-2 transmission assets first was paid in May 2012, according to the Company's response to Cities RFI No. 3-1(a).

RESPONSE:

- a. The entry made on WETT's accounting books for the \$3,641.60 of Travis County 2010 property taxes recorded in November 2010 and paid in December 2010 was to debit Taxes Other than Income and credit Cash (the balance in Taxes Other than Income was later reversed and charged to Construction Work in Progress). A copy of the tax bill stating that this amount is for "2010" taxes is attached. While the tax bill does not state the date of the \$114,014 valuation, under Texas law, it was as of January 1, 2010.
- b. The Travis County 2010 tax bill, which was calculated by taxing authorities as the product of the 2010 tax rates times the value of property at January 1, 2010, was paid timely in December 2010. As noted in the response to Cities LK 6-1(i) above, the Scurry County tax bill was not paid at approximately the same time of the year because WETT has no record of having received the 2011 tax bill in the fall of 2011. When WETT received a "Second Notice" tax bill in May 2012, it paid the property taxes promptly.

Preparer: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

Sponsor: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc

Nelda Wells Spears
P.O. BOX 149328
Austin, TX 78714-9328
(512) 854-9473 voice
(512) 854-9235 fax

RECEIVED NOV 12 2010



Travis County Tax Office
Tax Assessor - Collector
5501 Airport Blvd.
Austin, TX 78751-1410

10/19/2010

TRAVIS COUNTY TAX STATEMENT

SI USTED NECESITA AYUDA EN ESPAÑOL, LLAMENOS AL (512) 854-9473

State law AUTOMATICALLY places a tax lien on property on January 1 of each year to insure that taxes are paid. The lien remains on the property until the tax, penalties, and other charges are PAID IN FULL. (Sec. 32.01 of the Texas Property Tax Code.)

Failure to receive the tax bill required by this section does not affect the validity of the tax, penalty, or interest, the due date, the existence of a tax lien, or any procedure instituted to collect a tax. (Sec. 31.01(g) of the Texas Property Tax Code.)

For the current year taxes, YOU HAVE from the time the tax bill is mailed UNTIL JANUARY 31 TO PAY your taxes without penalty or interest. *If you don't make your FULL tax payment by January 31, you will be charged penalty and interest starting February 1 and run a high risk of being sued or having your property seized after that time.* PENALTY is imposed at the statutory rate of 6% on the 1st day of the month of delinquency and will increase 1% each month thereafter, reaching the maximum of 12% by July 1. In addition to penalty, INTEREST is imposed at the statutory rate of 1% on the 1st day of the month of delinquency and will increase 1% each month thereafter. The Tax Collector DOES NOT HAVE LEGAL AUTHORITY TO FORGIVE OR WAIVE any penalty or interest charge on a delinquent tax.

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES. (Sec. 33.045(a) of the Texas Property Tax Code.)

You may pay property taxes (current, delinquent, and partial payments) online at www.traviscountytax.org with an American Express, Visa, MasterCard, or Discover credit or debit card, or by electronic check from your bank account. You may also make a credit card payment via telephone at (512) 854-9473 or in person. All payments made with credit or debit cards, electronic checks, whether by phone, internet or in person, will include an additional fee. Mailed credit card payments are not accepted.

CONTINUED ON BACK
EXEMPTION CODES:

THIS IS YOUR 2010 PROPERTY TAX NOTICE.		THE APPRAISED VALUE IS:		114,014	
1 TAXES DUE TAXING UNIT	2 EXEMPTION AMOUNTS	3 NET TAXABLE VALUE	4 TAX RATE PER \$100	5 TAX AMOUNT	6 EXEMPTIONS
AUSTIN ISD		114,014	1.227000	1,398.95	
CITY OF AUSTIN (TRAV)		114,014	.457100	521.16	
TRAVIS COUNTY		114,014	.465800	531.08	
CENTRAL HEALTH		114,014	.071900	81.98	
ACC (TRAVIS)		114,014	.095100	108.43	
KEEP THIS POSTCARD FOR YOUR RECORDS					7 BILLING NO.
					847409
					8 PROPERTY REAL PERS
					X

408,200000

POSTED
11/12/10

9. PROPERTY DESCRIPTION
210 BARTON SPRINGS RD. AUSTIN
PERSONAL PROPERTY COMMERCIAL WIND ENERGY
TRANSMISSION TEXAS

WIND ENERGY TRANSMISSION TX LLC
PO BOX 519
AUSTIN TX 78767-0519

10. ACCOUNT NUMBER (Ref ID 2)
97-8705-5000-0000
11. DUE DATE 12. TOTAL DUE
1/31/2011 2,641.60

DETACH AND RETURN BOTTOM COUPON WITH YOUR PAYMENT

QUESTION LK 6-3:

Refer to the Company's response to Cities RFI No. 4-2(a) and the reference to the response to Cities RFI No. 3-4. The response to Cities RFI No. 3-4 does not provide the requested information. Please provide a complete and accurate response to Cities RFI No. 4-2, and more specifically, "all evidence" in support of Dr. Fairchild's claim at page 24, lines 9-12 that "neither . . . nor the taxable entities to which its [WETT's] income flows is eligible to file a consolidated tax return."

RESPONSE:

Please refer to the response to Cities LK 6-5 below.

Preparer: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

Sponsor: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

QUESTION LK 6-4:

Refer to the Company's response to Cities RFI No. 4-2(b) and the claim that Dr. Fairchild inquired of "WETT management." Please identify to whom the inquiry was made, when it was made, what the questions were, and provide a copy of all notes and all other documents obtained before, during, or after the inquiry related to this specific issue.

RESPONSE:

It is Dr. Fairchild's recollection that his inquiry of WETT management was at the Board of Manager's meeting on November 15, 2011. This meeting was attended by Board members representing each of WETT's owners, WETT employees, and regulatory counsel for WETT. Dr. Fairchild specifically inquired as to whether and how the income of WETT would be taxed for U.S. federal income tax purposes. He also specifically inquired as to whether WETT or an upstream owner would be included as part of a consolidated tax return. Board members representing both owners advised Dr. Fairchild that the income WETT distributed to owners would be subject to U.S. federal income tax, payable by upstream U.S. corporations established by each owner. They also advised Dr. Fairchild that neither of these U.S. corporations would be included in a consolidated tax return. Dr. Fairchild took no notes of the meeting. As Dr. Fairchild stated in response to Cities LK 4-2(b), he subsequently requested confirmation of this information from counsel; namely, Stephen F. Morris of Naman, Howell, Smith & Lee, PLLC, which he received.

Preparer: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

Sponsor: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

QUESTION LK 6-5:.

Refer to the Company's response to Cities RFI No. 4-2(c). The question sought a copy of all documents. The response referred to the response to part (b) of the question, which sought the identity of the counsel(s) who provided the advice cited by Dr. Fairchild. The response to part (b) did not reference or provide any documents. Please provide a complete and accurate response to Cities RFI No. 4-2(c). If there are no responsive documents, then please so state.

RESPONSE:

As an LLC, WETT is treated as a disregarded or pass-through entity for federal income tax purposes. As such, it is not eligible to file a consolidated tax return because only a corporation is eligible to avail itself of the privilege of filing a consolidated tax return under Section 1501 of the tax code. Furthermore, Exhibit WM-4 of Mr. Morton's Direct Testimony (a WETT organization chart) indicates that WETT is owned equally by Isolux and Brookfield. Accordingly, it is not eligible to file a consolidated tax return because Section 1504 has an 80% ownership requirement in order to file such a return. Please refer to the attached e-mail and attachment from Stephen F. Morris dated May 29, 2012. Aside from this e-mail and the attached tax code provisions, which are also publically available, the only responsive document is Exhibit WM-4, which has already been provided.

Preparer: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

Sponsor: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

From: Steve Morris
Sent: Thursday, November 15, 2012 4:34 PM
To: Chris Malish
Subject: FW: Fairchild -- Workpapers

WIND ENERGY TRANSMISSION TAXES, LLC
Docket No 40606
Attachment to Cities' LK 6-5

From: Steve Morris
Sent: Tuesday, May 29, 2012 5:40 PM
To: 'Bruce H. Fairchild'; 'Christina Eckhoff'
Cc: Stephanie S. Potter; Blair McCartney
Subject: Fairchild -- Workpapers

Bruce --

Attached are Sections 1501 and 1504 of the Internal Revenue Code. These sections set out the requirements in order for a group of companies to file a consolidated tax return. As noted in Section 1504, WETT does not meet the 80% ownership requirement in order to qualify as being part of an affiliated group eligible to file a consolidated return.

Thanks

Steve Morris

Sec. 1501. Privilege to file consolidated returns

TITLE 26, Subtitle A, CHAPTER 6, Subchapter A, Sec. 1501.

An affiliated group of corporations shall, subject to the provisions of this chapter, have the privilege of making a consolidated return with respect to the income tax imposed by chapter 1 for the taxable year in lieu of separate returns. The making of a consolidated return shall be upon the condition that all corporations which at any time during the taxable year have been members of the affiliated group consent to all the consolidated return regulations prescribed under section 1502 prior to the last day prescribed by law for the filing of such return. The making of a consolidated return shall be considered as such consent. In the case of a corporation which is a member of the affiliated group for a fractional part of the year, the consolidated return shall include the income of such corporation for such part of the year as it is a member of the affiliated group.

Sec. 1504. Definitions

- (a) Affiliated group defined
For purposes of this subtitle -
 - (1) In general
The term "affiliated group" means -
 - (A) 1 or more chains of includible corporations connected through stock ownership with a common parent corporation which is an includible corporation, but only if -
 - (B)
 - (i) the common parent owns directly stock meeting the requirements of paragraph (2) in at least 1 of the other includible corporations, and
 - (ii) stock meeting the requirements of paragraph (2) in each of the includible corporations (except the common parent) is owned directly by 1 or more of the other includible corporations.
 - (2) 80-percent voting and value test
The ownership of stock of any corporation meets the requirements of this paragraph if it -
 - (A) possesses at least 80 percent of the total voting power of the stock of such corporation, and
 - (B) has a value equal to at least 80 percent of the total value of the stock of such corporation.
 - (3) 5 years must elapse before reconsolidation
 - (A) In general
If -
 - (i) a corporation is included (or required to be included) in a consolidated return filed by an affiliated group for a taxable year which includes any period after December 31, 1984, and
 - (ii) such corporation ceases to be a member of such group in a taxable year beginning after December 31, 1984, with respect to periods after such cessation, such corporation (and any successor of such corporation) may not be included in any consolidated return filed by the affiliated group (or by another affiliated group with the same common parent or a successor of such common parent) before the 61st month beginning after its first taxable year in which it ceased to be a member of such affiliated group.
 - (B) Secretary may waive application of subparagraph (A)
The Secretary may waive the application of subparagraph (A) to any corporation for any period subject to such conditions as the Secretary may prescribe.
 - (4) Stock not to include certain preferred stock
For purposes of this subsection, the term "stock" does not include any stock which -

- (A) is not entitled to vote,
- (B) is limited and preferred as to dividends and does not participate in corporate growth to any significant extent,
- (C) has redemption and liquidation rights which do not exceed the issue price of such stock (except for a reasonable redemption or liquidation premium), and
- (D) is not convertible into another class of stock.
- (5) Regulations
The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this subsection, including (but not limited to) regulations -
 - (A) which treat warrants, obligations convertible into stock, and other similar interests as stock, and stock as not stock,
 - (B) which treat options to acquire or sell stock as having been exercised,
 - (C) which provide that the requirements of paragraph (2)(B) shall be treated as met if the affiliated group, in reliance on a good faith determination of value, treated such requirements as met,
 - (D) which disregard an inadvertent ceasing to meet the requirements of paragraph (2)(B) by reason of changes in relative values of different classes of stock,
 - (E) which provide that transfers of stock within the group shall not be taken into account in determining whether a corporation ceases to be a member of an affiliated group, and
 - (F) which disregard changes in voting power to the extent such changes are disproportionate to related changes in value.
- (b) Definition of "includible corporation"
As used in this chapter, the term "includible corporation" means any corporation except -
 - (1) Corporations exempt from taxation under section 501.
 - (2) Insurance companies subject to taxation under section 801.
 - (3) Foreign corporations.
 - (4) Corporations with respect to which an election under section 936 (relating to possession tax credit) is in effect for the taxable year. [(5) Repealed. Pub. L. 94-455, title X, Sec. 1053(d)(2), Oct. 4, 1976, 90 Stat. 1649.]
 - (6) Regulated investment companies and real estate investment trusts subject to tax under subchapter M of chapter 1.
 - (7) A DISC (as defined in section 992(a)(1)).
 - (8) An S corporation.
- (c) Includible insurance companies
Notwithstanding the provisions of paragraph (2) of subsection (b) -

- (1) Two or more domestic insurance companies each of which is subject to tax under section 801 shall be treated as includible corporations for purposes of applying subsection (a) to such insurance companies alone.
- (2)
 - (A) If an affiliated group (determined without regard to subsection (b)(2)) includes one or more domestic insurance companies taxed under section 801, the common parent of such group may elect (pursuant to regulations prescribed by the Secretary) to treat all such companies as includible corporations for purposes of applying subsection (a) except that no such company shall be so treated until it has been a member of the affiliated group for the 5 taxable years immediately preceding the taxable year for which the consolidated return is filed.
 - (B) If an election under this paragraph is in effect for a taxable year -
 - (i) section 243(b)(3) and the exception provided under section 243(b)(2) with respect to subsections (b)(2) and (c) of this section,
 - (ii) section 542(b)(5), and
 - (iii) subsection (a)(4) and (b)(2)(D) of section 1563, and the reference to section 1563(b)(2)(D) contained in section 1563(b)(3)(C), shall not be effective for such taxable year.
 - (d) Subsidiary formed to comply with foreign law
In the case of a domestic corporation owning or controlling, directly or indirectly, 100 percent of the capital stock (exclusive of directors' qualifying shares) of a corporation organized under the laws of a contiguous foreign country and maintained solely for the purpose of complying with the laws of such country as to title and operation of property, such foreign corporation may, at the option of the domestic corporation, be treated for the purpose of this subtitle as a domestic corporation.
 - (e) Includible tax-exempt organizations
Despite the provisions of paragraph (1) of subsection (b), two or more organizations exempt from taxation under section 501, one or more of which is described in section 501(c)(2) and the others of which derive income from such 501(c)(2) organizations, shall be considered as includible corporations for the purpose of the application of subsection (a) to such organizations alone.
 - (f) Special rule for certain amounts derived from a corporation
previously treated as a DISC
In determining the consolidated taxable income of an affiliated group for any taxable year beginning after December 31, 1984, a corporation which had been a DISC and which would otherwise be a member of such group shall not be treated as such a member with respect to -
 - (1) any distribution (or deemed distribution) of accumulated DISC income which was not treated as previously taxed income under section 805(b)(2)(A) of the Tax Reform Act of 1984, and
 - (2) any amount treated as received under section 805(b)(3) of such Act.

QUESTION LK 6-6:

Refer to the Company's response to Cities RFI No. 4-2(d). Please confirm that the full extent of Dr. Fairchild's or any other witness' inquiry into whether WETT or the taxable entities to which its income flows are eligible to file a consolidated tax return was Dr. Fairchild's inquiry of "WETT management" and the advice he received from counsel Stephen F. Morris. If there was any other inquiry or any other analysis, then please describe each such inquiry and/or analysis and provide a copy of all documents and correspondence. In addition, please describe the tax expertise of each "WETT management" person who provided this advice to Dr. Fairchild; identify and describe the source of any information relied on by each such person; and provide a copy of all written analyses and information each such person relied on to obtain and/or provide this advice to Dr. Fairchild.

RESPONSE:

Dr. Fairchild confirms that his inquiry was limited as described by the responses to RFIs LK 6-3 to 6-5, above. Dr. Fairchild did not make, nor was it necessary for him to make, any inquiry about the "tax expertise" of any WETT management person, though he understands Mr. Morris is a CPA and has an LLM in tax. There are no documents or correspondence responsive to this request other than that provided in response to Cities LK 6-5 above.

Preparer: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

Sponsor: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

QUESTION LK 6-7:

Refer to the Company's response to Cities RFI No. 4-3 wherein the Company states that the Affiliate Service Agreements and the Consultant Services Agreement do not address the allocation of affiliate income tax expense to WETT:

- a. Does the Company agree that WETT itself will not incur income tax expense and will not record income tax expense on its accounting books? If the Company does not agree, then please explain how WETT will incur income tax expense and on what basis it will record income tax expense on its accounting books.
- b. Does the Company agree that WETT will not incur income tax expense through transactions with and charges from affiliates? If the Company agrees, then please confirm that the upstream affiliates who are taxpayers will incur income tax expense and record income tax expense on their accounting books and will not push down the expense to WETT through affiliate transactions and charges.

RESPONSE:

This question is the subject of a pending objection.

Preparer: Wayne Morton Title: General Manger, Wind Energy Transmission Texas
Sponsor: Wayne Morton Title: General Manger, Wind Energy Transmission Texas

QUESTION LK 6-8:

Please provide a copy of all analyses performed by or on behalf of the Company analyzing the ability to use bonus depreciation and/or the quantification of bonus depreciation when its transmission assets are placed in service.

RESPONSE:

There are no documents responsive to this request.

Preparer: Wayne Morton Title: General Manger, Wind Energy Transmission Texas

Sponsor: Wayne Morton Title: General Manger, Wind Energy Transmission Texas

QUESTION LK 6-9:

Please provide a copy of all analyses performed by or on behalf of the Company's owners analyzing the ability to use bonus depreciation and/or the quantification of bonus depreciation when its transmission assets are placed in service.

RESPONSE:

This question is the subject of a pending objection.

Subject to and without waiving the foregoing, there are no documents responsive to this request.

Preparer: Wayne Morton Title: General Manger, Wind Energy Transmission Texas

Sponsor: Wayne Morton Title: General Manger, Wind Energy Transmission Texas

QUESTION LK 6-10:

Please provide Dr. Fairchild's understanding of the term "double leverage." Provide an illustration.

RESPONSE:

This question is the subject of a pending objection.

Preparer: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

Sponsor: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

QUESTION LK 6-11:

Please indicate if Dr. Fairchild or any of the other principals of FINCAP have ever addressed double leverage in testimony. If so, then please provide a copy of each such testimony.

RESPONSE:

Pursuant to an agreement between the parties, the response is limited to testimony filed within the past five years.

This question is the subject of a pending objection.

Preparer: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

Sponsor: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

QUESTION LK 6-12:

Please confirm that Dr. Fairchild agrees that double leverage is a financial concept independent of whether a utility is a member of an affiliate group eligible to file a consolidated income tax return. Please explain your response and provide all reasons why Dr. Fairchild believes they are independent or not independent issues.

RESPONSE:

This question is the subject of a pending objection.

Preparer: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

Sponsor: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

QUESTION LK 6-13:

Please provide the detailed trial balance by FERC account/subaccount for the Company for each month since amounts started to be recorded through the most recent month available. Please provide a detailed description of all subaccounts and the costs that are recorded in each such subaccount.

RESPONSE:

WETT's trial balances for the period February 2009 through December 2010 are contained in an attached excel file labeled "WETT TB Feb 2009 through Dec 2010." Columns A-G list the FERC account number and a description the account.

WETT's trial balances for 2011 are contained in an attached excel file labeled "WETT monthly 2011 TB." Each page includes the FERC account number in Column A and a description of the account in Column B. In addition the first tab of this file is called Sub Account Definitions. These three-digit subaccount numbers refer to the 13th, 14th and 15th numbers in the 21-digit Account number (Column D). For example, 005 is the office furniture subaccount number in the Account number 001-000-101391-005-000-000.

WETT's trial balances for 2012 are contained in an attached excel file labeled "WETT monthly 2012 TB through October." Each page includes the FERC account number in Column A and a description of the account in Column B. In addition the first tab of this file is called Sub Account Definitions. These three-digit subaccount numbers refer to the 13th, 14th and 15th numbers in the 21-digit Account number (Column D). For example, 005 is the office furniture subaccount number in the Account number 001-000-101391-005-000-000.

Preparer: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

Sponsor: Bruce Fairchild Title: Principal, Financial Concepts and Applications, Inc.

Sub	Description	Date
000	Default	
001	Operating (544)	
002	Deposit (010)	
003	Savings (953)	
004	Payroll (551)	
005	Office Equip GP	
006	Furniture Fixtures GP	
007	Leasehold Improv GP	
008	Hardware GP	
009	Software GP	
010	Interconnections	
020	Cash Flow Hedge	
098	Realized gain, currency	
099	Realized loss, currency	
100	Transmission	
101	Brookfield	
111	Asset retirement costs for transmission	
142	Customers	
143	Other	
196	Invoice price variance	
197	Purchase price variance	
200	General	
201	Isolux	
300	Trans AFUDC	
456	ABD Unbilled	
923	Outside Services	
924	Insurance	
926	Employee Benefits	
931	Rent - admin & general	
999	Clearing	

General Ledger **Detail Trial Balance** Report Date 2011-06-29T22:46:06.930+00:00
WETT **11-Jan** Page 1 of 1

Currency	USD
Amount Type	Period-to-Date
Range	001 - 001

Ledger	WETT				
Company	001 WETT				
FERC	Description	Account	Beginning Balance	Activity	Ending Balance
101350	Land and land rights	001-000-101350-100-000-000	167,589.00	225,602.60	393,191.60
101391	Office furniture and equipment GP	001-000-101391-005-000-000	43,131.07	0	43,131.07
101391	Office furniture and equipment GP	001-000-101391-006-000-000	100,149.72	0	100,149.72
101391	Office furniture and equipment GP	001-000-101391-007-000-000	32,519.13	-1000	31,519.13
101391	Office furniture and equipment GP	001-000-101391-008-000-000	82,713.94	3201.73	85,915.67
101391	Office furniture and equipment GP	001-000-101391-009-000-000	15,478.34	0	15,478.34
107000	Construction work in progress	001-000-107000-000-000-000	688,045.09	-127.65	687,917.44
107000	Construction work in progress	001-000-107000-003-000-000	0.00	-561.41	-561.41
107000	Construction work in progress	001-000-107000-005-000-000	0.00	1323.84	1,323.84
107000	Construction work in progress	001-000-107000-006-000-000	0.00	1669.15	1,669.15
107000	Construction work in progress	001-000-107000-007-000-000	0.00	630.16	630.16
107000	Construction work in progress	001-000-107000-008-000-000	0.00	3579.81	3,579.81
107000	Construction work in progress	001-000-107000-009-000-000	491,167.28	-30992.44	460,174.84
107000	Construction work in progress	001-000-107000-010-000-000	0.00	34382.4	34,382.40
107000	Construction work in progress	001-000-107000-100-000-000	19,129,654.22	3786677.28	22,916,331.50
107000	Construction work in progress	001-000-107000-300-000-000	304,377.27	43788.42	348,165.69
107000	Construction work in progress	001-000-107000-926-000-000	0.00	881.98	881.98
107000	Construction work in progress	001-000-107000-931-000-000	0.00	-42.72	-42.72
107000	Construction work in progress	001-101-107000-100-000-000	0.00	-318851.88	-318,851.88
107000	Construction work in progress	001-101-107000-926-000-000	0.00	-16559.96	-16,559.96
107000	Construction work in progress	001-501-107000-100-000-000	0.00	-1199696.62	-1,199,696.62
108000	Accum provision for deprec	001-000-108000-005-000-000	-13,977.84	-1323.84	-15,301.68
108000	Accum provision for deprec	001-000-108000-006-000-000	-17,644.88	-1669.15	-19,314.03

108000	Accum provision for deprec	001-000-108000-007-000-000	-4,140.88	-630.16	-4,771.04
108000	Accum provision for deprec	001-000-108000-008-000-000	-37,334.83	-3579.81	-40,914.64
111000	Accum provision for amort	001-000-111000-009-000-000	-8,384.09	-644.93	-9,029.02
131000	Cash	001-000-131000-001-000-000	65,935.26	-15546.05	50,389.21
131000	Cash	001-000-131000-003-000-000	2,378,953.49	202267.41	2,581,220.90
131000	Cash	001-000-131000-004-000-000	1,003.40	24393.82	25,397.22
134000	Other special deposits	001-000-134000-000-000-000	17,847.00	0	17,847.00
143000	Other accounts receivable	001-000-143000-000-000-000	867.41	-867.41	0.00
146000	Accounts receivable from assoc companies	001-000-146000-000-000-201	10,132.24	0	10,132.24
165000	Prepayments	001-000-165000-100-000-000	0.00	13793.01	13,793.01
165000	Prepayments	001-000-165000-143-000-000	84,523.81	-2929.6	81,594.21
165000	Prepayments	001-000-165000-923-000-000	0.00	-7361.25	-7,361.25
165000	Prepayments	001-000-165000-924-000-000	12,989.36	-1623.66	11,365.70
165000	Prepayments	001-000-165000-926-000-000	14,500.66	-2963.43	11,537.23
171000	Interest and dividends receivable	001-000-171000-003-000-000	1,400.00	-700	700.00
181000	Unamortized debt expense	001-000-181000-000-000-000	30,536.00	0	30,536.00
186000	Misc deferred debits	001-501-186000-100-000-000	0.00	99394.02	99,394.02
211000	Misc paid-in capital	001-000-211000-000-000-002	-18,650,000.00	-1750000	-20,400,000.00
216000	Unappropriated retained earnings	001-000-216000-000-000-000	-18,400.94	0	-18,400.94
227000	Obligations under capital lease-noncurrent	001-000-227000-000-000-000	-3,024.78	138.25	-2,886.53
228400	Accumulated misc. operating provisions	001-000-228400-000-000-000	-174,170.44	0	-174,170.44
232000	Accounts Payable	001-000-232000-000-000-000	-866,389.46	-1086126.37	-1,952,515.83
232000	Accounts Payable	001-000-232000-143-000-000	0.00	-22786.6	-22,786.60
234000	Accounts payable to assoc companies	001-000-234000-000-000-101	-598,750.58	0	-598,750.58
234000	Accounts payable to assoc companies	001-000-234000-000-000-201	-1,467,895.37	0	-1,467,895.37
234000	Accounts payable to assoc companies	001-000-234000-101-000-101	0.00	-8200	-8,200.00
234000	Accounts payable to assoc companies	001-000-234000-201-000-000	114,457.75	-114457.75	0.00
234000	Accounts payable to assoc companies	001-000-234000-201-000-201	0.00	-340400	-340,400.00
234000	Accounts payable to assoc companies	001-501-234000-201-000-201	0.00	638800	638,800.00
237000	Interest accrued	001-000-237000-000-000-000	-30.72	0.84	-29.88
242000	Misc current and accrued liabilities	001-000-242000-000-000-000	-1,118,026.54	1118026.54	0.00
242000	Misc current and accrued liabilities	001-000-242000-143-000-000	-264,865.58	-2095346.12	-2,360,211.70
242000	Misc current and accrued liabilities	001-000-242000-923-000-000	0.00	114.92	114.92
242000	Misc current and accrued liabilities	001-000-242000-926-000-000	-159,995.22	-13187.22	-173,182.44
242000	Misc current and accrued liabilities	001-501-242000-143-000-000	0.00	561000	561,000.00

242000	Misc current and accrued liabilities	001-501-242000-201-000-000	0.00	316400	316,400.00
243000	Obligations under capital leases-current	001-000-243000-000-000-000	-1,583.25	-11.44	-1,594.69
253000	Other deferred credits	001-000-253000-010-000-000	-86,888.50	5584	-81,304.50
253000	Other deferred credits	001-000-253000-931-000-000	-16,491.21	42.72	-16,448.49
253000	Other deferred credits	001-101-253000-100-000-000	0	282.99	282.99
419100	Allowance for borrowed funds used during construction	001-000-419100-100-000-000	0	-43,788.42	-43,788.42
433000	Balance Transferred from Income	001-000-433000-000-000-000	-279,976.33	0	-279,976.33
Total	Company 001	0	0	0	

End of Report

General Ledger **Detail Trial Balance** Report Date 2012-11-05T16:47:52.771+00:00
WETT **11-Feb** Page 1 of 1

Currency USD
Amount Type Period-to-Date
Range 001 - 001

Ledger Company	WETT	001 WETT	
FERC	Description	Account	Beginning Balance
101350	Land and land rights	001-000-101350-100-000-000	393,191.60
101391	Office furniture and equipment GP	001-000-101391-005-000-000	43,131.07
101391	Office furniture and equipment GP	001-000-101391-006-000-000	100,149.72
101391	Office furniture and equipment GP	001-000-101391-007-000-000	5,124.41
101391	Office furniture and equipment GP	001-000-101391-008-000-000	31,519.13
101391	Office furniture and equipment GP	001-000-101391-009-000-000	85,915.67
101391	Office furniture and equipment GP	001-000-101391-009-000-000	15,478.34
107000	Construction work in progress	001-000-107000-000-000-000	687,917.44
107000	Construction work in progress	001-000-107000-003-000-000	-561.41
107000	Construction work in progress	001-000-107000-005-000-000	1,323.84
107000	Construction work in progress	001-000-107000-006-000-000	1,669.15
107000	Construction work in progress	001-000-107000-007-000-000	630.16
107000	Construction work in progress	001-000-107000-008-000-000	3,579.81
107000	Construction work in progress	001-000-107000-009-000-000	460,174.84
107000	Construction work in progress	001-000-107000-010-000-000	34,382.40
107000	Construction work in progress	001-000-107000-100-000-000	22,916,331.50
107000	Construction work in progress	001-000-107000-201-000-000	0
107000	Construction work in progress	001-000-107000-300-000-000	348,165.69
107000	Construction work in progress	001-000-107000-926-000-000	881.98
107000	Construction work in progress	001-000-107000-931-000-000	-42.72
107000	Construction work in progress	001-101-107000-100-000-000	-318,851.88
107000	Construction work in progress	001-101-107000-926-000-000	-16,559.96
107000	Construction work in progress	001-501-107000-100-000-000	-1,199,696.62
108000	Accum provision for deprec	001-000-108000-000-000-000	21.27
108000	Accum provision for deprec	001-000-108000-005-000-000	-15,301.68
108000	Accum provision for deprec	001-000-108000-006-000-000	-19,314.03
108000	Accum provision for deprec	001-000-108000-007-000-000	-4,771.04
108000	Accum provision for deprec	001-000-108000-008-000-000	-40,914.64
108000	Accum provision for deprec	001-000-111000-009-000-000	-9,029.02
108000	Accum provision for deprec	001-000-131000-001-000-000	50,389.21
108000	Accum provision for deprec	001-000-131000-003-000-000	2,581,220.90
108000	Accum provision for deprec	001-000-131000-004-000-000	25,397.22
108000	Accum provision for deprec	001-000-134000-000-000-000	17,847.00
108000	Accum provision for deprec	001-000-146000-000-000-000	10,132.24
108000	Accum provision for deprec	001-000-146000-000-000-000	13,793.01
108000	Accum provision for deprec	001-000-165000-100-000-000	-13,793.01
108000	Accum provision for deprec	001-000-165000-143-000-000	-72,561.71
108000	Accum provision for deprec	001-000-165000-143-000-000	9,032.50

165000	Prepayments	001-000-165000-923-000-000	-7,361.25	60,771.25	53,410.00
165000	Prepayments	001-000-165000-924-000-000	11,365.70	-1,623.66	9,742.04
165000	Prepayments	001-000-165000-926-000-000	11,537.23	3,384.22	14,921.45
165000	Prepayments	001-000-165000-931-000-000	0	10,643.56	10,643.56
171000	Interest and dividends receivable	001-000-171000-003-000-000	700	-400	300
181000	Unamortized debt expense	001-000-181000-000-000-000	30,536.00	0	30,536.00
186000	Misc deferred debits	001-000-186000-100-000-000	0	24,193.72	24,193.72
186000	Misc deferred debits	001-501-186000-100-000-000	99,394.02	0	99,394.02
211000	Misc paid-in capital	001-000-211000-000-000-002	-20,400,000.00	-1,500,000.00	-21,900,000.00
216000	Unappropriated retained earnings	001-000-216000-000-000-000	-18,400.94	0	-18,400.94
227000	Obligations under capital lease-noncurrent	001-000-227000-000-000-000	-2,886.53	139.17	-2,747.36
228400	Accumulated misc. operating provisions	001-000-228400-000-000-000	-174,170.44	-37,191.56	-211,362.00
232000	Accounts Payable	001-000-232000-000-000-000	-1,952,515.83	-92,809.36	-2,045,325.19
232000	Accounts Payable	001-000-232000-101-000-000	0	-8,200.00	-8,200.00
232000	Accounts Payable	001-000-232000-143-000-000	-22,786.60	15,465.60	-7,321.00
232000	Accounts Payable	001-000-232000-201-000-000	0	-24,000.00	-24,000.00
234000	Accounts payable to assoc companies	001-000-234000-000-000-101	-598,750.58	-8,200.00	-606,950.58
234000	Accounts payable to assoc companies	001-000-234000-000-000-201	-1,467,895.37	620,800.00	-847,095.37
234000	Accounts payable to assoc companies	001-000-234000-101-000-101	-8,200.00	8,200.00	0
234000	Accounts payable to assoc companies	001-000-234000-201-000-000	0	-500,000.00	-500,000.00
234000	Accounts payable to assoc companies	001-000-234000-201-000-201	-340,400.00	340,400.00	0
234000	Accounts payable to assoc companies	001-501-234000-201-000-201	638,800.00	-638,800.00	0
237000	Interest accrued	001-000-237000-000-000-000	-29.88	0.85	-29.03
242000	Misc current and accrued liabilities	001-000-242000-143-000-000	-2,360,211.70	386,826.50	-1,973,385.20
242000	Misc current and accrued liabilities	001-000-242000-923-000-000	114.92	-114.92	0
242000	Misc current and accrued liabilities	001-000-242000-926-000-000	-173,182.44	128,391.66	-44,790.78
242000	Misc current and accrued liabilities	001-501-242000-143-000-000	561,000.00	-561,000.00	0
243000	Misc current and accrued liabilities	001-501-242000-201-000-000	316,400.00	-316,400.00	0
253000	Other deferred credits	001-000-253000-000-000-000	-1,594.69	-11.52	-1,606.21
253000	Other deferred credits	001-000-253000-010-000-000	-81,304.50	-49,505.00	-130,809.50
253000	Other deferred credits	001-101-253000-100-000-000	-16,448.49	42.72	-16,405.77
403000	Depreciation expense	001-000-403000-007-000-000	-21.27	0	-21.27
419100	Allowance for other funds used during construction	001-000-419100-100-000-000	-43,788.42	-53,217.58	-97,006.00
433000	Balance Transferred from Income	001-000-433000-000-000-000	-279,976.33	0	-279,976.33

Total	Company 001	0	0	0
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End of Report

General Ledger **Detail Trial Balance** Report Date 2011-06-29T22:48:56.216+00:00
WETT **11-Mar** Page 1 of 1

Currency	USD
Amount Type	Period-to-Date
Range	001 - 001

Ledger WETT
Company 001 WETT

FERC	Description	Account	Beginning Balance	Activity	Ending Balance
101350	Land and land rights	001-000-101350-100-000-000	643,997.88	90,638.00	734,635.88
101391	Office furniture and equipment GP	001-000-101391-005-000-000	43,131.07	0	43,131.07
101391	Office furniture and equipment GP	001-000-101391-006-000-000	105,274.13	0	105,274.13
101391	Office furniture and equipment GP	001-000-101391-007-000-000	31,519.13	0	31,519.13
101391	Office furniture and equipment GP	001-000-101391-008-000-000	85,915.67	0	85,915.67
101391	Office furniture and equipment GP	001-000-101391-009-000-000	15,478.34	0	15,478.34
107000	Construction work in progress	001-000-107000-000-000-000	687,917.44	0	687,917.44
107000	Construction work in progress	001-000-107000-003-000-000	-851.95	-816.76	-1,668.71
107000	Construction work in progress	001-000-107000-005-000-000	1,323.84	1,323.84	2,647.68
107000	Construction work in progress	001-000-107000-006-000-000	1,669.15	1,754.56	3,423.71
107000	Construction work in progress	001-000-107000-007-000-000	630.16	608.91	1,239.07
107000	Construction work in progress	001-000-107000-008-000-000	3,579.81	3,579.81	7,159.62
107000	Construction work in progress	001-000-107000-009-000-000	697,867.28	644.93	698,512.21
107000	Construction work in progress	001-000-107000-010-000-000	45,650.19	30,683.00	76,333.19
107000	Construction work in progress	001-000-107000-100-000-000	25,312,811.35	3,208,518.78	28,521,330.13
107000	Construction work in progress	001-000-107000-101-000-000	0	357,253.95	357,253.95
107000	Construction work in progress	001-000-107000-201-000-000	500,000.00	334,232.13	834,232.13
107000	Construction work in progress	001-000-107000-300-000-000	401,383.27	55,553.73	456,937.00
107000	Construction work in progress	001-000-107000-926-000-000	-137,109.06	49,858.22	-87,250.84
107000	Construction work in progress	001-000-107000-931-000-000	-9,664.64	-42.72	-9,707.36
107000	Construction work in progress	001-101-107000-100-000-000	-318,851.88	0	-318,851.88
107000	Construction work in progress	001-101-107000-926-000-000	-16,559.96	0	-16,559.96
107000	Construction work in progress	001-501-107000-100-000-000	-1,196,908.98	0	-1,196,908.98

108000	Accum provision for deprec	001-000-108000-005-000-000	-16,625.52	-1,323.84	-17,949.36
108000	Accum provision for deprec	001-000-108000-006-000-000	-21,068.59	-1,754.56	-22,823.15
108000	Accum provision for deprec	001-000-108000-007-000-000	-5,379.95	-608.91	-5,988.86
108000	Accum provision for deprec	001-000-108000-008-000-000	-44,494.45	-3,579.81	-48,074.26
111000	Accum provision for amort	001-000-111000-009-000-000	-9,673.95	-644.93	-10,318.88
131000	Cash	001-000-131000-001-000-000	40,604.52	-933.37	39,671.15
131000	Cash	001-000-131000-002-000-000	0.00	1,714.43	1,714.43
131000	Cash	001-000-131000-003-000-000	1,591,911.44	200,316.76	1,792,228.20
131000	Cash	001-000-131000-004-000-000	1,500.00	-0.02	1,499.98
134000	Other special deposits	001-000-134000-000-000-000	17,847.00	0.00	17,847.00
146000	Accounts receivable from assoc companies	001-000-146000-000-000-201	10,132.24	0.00	10,132.24
165000	Prepayments	001-000-165000-143-000-000	9,032.50	-3,234.08	5,798.42
165000	Prepayments	001-000-165000-923-000-000	53,410.00	-8,411.25	44,998.75
165000	Prepayments	001-000-165000-924-000-000	9,742.04	-1,623.66	8,118.38
165000	Prepayments	001-000-165000-926-000-000	14,921.45	1,258.51	16,179.96
165000	Prepayments	001-000-165000-931-000-000	10,643.56	0.00	10,643.56
171000	Interest and dividends receivable	001-000-171000-003-000-000	300.00	500.00	800.00
181000	Unamortized debt expense	001-000-181000-000-000-000	30,536.00	70,000.00	100,536.00
186000	Misc deferred debits	001-000-186000-100-000-000	24,193.72	34,362.00	58,555.72
186000	Misc deferred debits	001-501-186000-100-000-000	99,394.02	0.00	99,394.02
211000	Misc paid-in capital	001-000-211000-000-000-002	-21,900,000.00	-2,500,000.00	-24,400,000.00
216000	Unappropriated retained earnings	001-000-216000-000-000-000	-18,400.94	0.00	-18,400.94
227000	Obligations under capital lease-noncurrent	001-000-227000-000-000-000	-2,747.36	140.10	-2,607.26
228400	Accumulated misc. operating provisions	001-000-228400-000-000-000	-211,362.00	-26,895.00	-238,257.00
232000	Accounts Payable	001-000-232000-000-000-000	-2,045,325.19	-284,106.35	-2,329,431.54
232000	Accounts Payable	001-000-232000-101-000-000	-8,200.00	8,200.00	0.00
232000	Accounts Payable	001-000-232000-143-000-000	-7,321.00	7,321.00	0
232000	Accounts Payable	001-000-232000-201-000-000	-24,000.00	24,000.00	0
234000	Accounts payable to assoc companies	001-000-234000-000-000-101	-606,950.58	137,357.07	-469,593.51
234000	Accounts payable to assoc companies	001-000-234000-000-000-201	-847,095.37	542,863.37	-304,232.00
234000	Accounts payable to assoc companies	001-000-234000-201-000-000	-500,000.00	-227,185.52	-727,185.52
237000	Interest accrued	001-000-237000-000-000-000	-29.03	0.86	-28.17
242000	Misc current and accrued liabilities	001-000-242000-101-000-000	0	-192,516.00	-192,516.00
242000	Misc current and accrued liabilities	001-000-242000-143-000-000	-1,973,365.20	-1,288,531.35	-3,261,916.55
242000	Misc current and accrued liabilities	001-000-242000-201-000-000	0	-543,484.00	-543,484.00

242000	Misc current and accrued liabilities	001-000-242000-926-000-000	-44,790.78	-22,963.22	-67,754.00
243000	Obligations under capital leases-current	001-000-243000-000-000-000	-1,606.21	-11.6	-1,617.81
253000	Other deferred credits	001-000-253000-010-000-000	-130,809.50	1,494.00	-129,315.50
253000	Other deferred credits	001-000-253000-931-000-000	-16,405.77	42.72	-16,363.05
253000	Other deferred credits	001-101-253000-100-000-000	282.99	0	282.99
419100	Allowance for borrowed funds used during construction	001-000-419100-100-000-000	-97,006.00	-55,553.73	-152,559.73
433000	Balance Transferred from Income	001-000-433000-000-000-000	-279,976.33	0	-279,976.33

Total	Company 001	0	0	0
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End of Report

Currency USD
Amount Type Period-to-Date
Range
001 - 001

Ledger	Company	WETT	001 WETT						
FERC	Description	Account	Beginning Balance	Activity	Ending Balance				
101350	Land and land rights	001-000-101350-100-000-000	734,635.88	570,784.46	1,305,420.34				
101391	Office furniture and equipment GP	001-000-101391-005-000-000	43,131.07	0	43,131.07				
101391	Office furniture and equipment GP	001-000-101391-006-000-000	105,274.13	0	105,274.13				
101391	Office furniture and equipment GP	001-000-101391-007-000-000	31,519.13	0	31,519.13				
101391	Office furniture and equipment GP	001-000-101391-008-000-000	85,915.67	0	85,915.67				
101391	Office furniture and equipment GP	001-000-101391-009-000-000	15,478.34	587,542.28	603,020.62				
107000	Construction work in progress	001-000-107000-000-000-000	687,917.44	0	687,917.44				
107000	Construction work in progress	001-000-107000-003-000-000	-1,668.71	-48.21	-1,716.92				
107000	Construction work in progress	001-000-107000-005-000-000	2,647.68	1,323.84	3,971.52				
107000	Construction work in progress	001-000-107000-006-000-000	3,423.71	1,754.56	5,178.27				
107000	Construction work in progress	001-000-107000-007-000-000	1,239.07	608.91	1,847.98				
107000	Construction work in progress	001-000-107000-008-000-000	7,159.62	3,579.81	10,739.43				
107000	Construction work in progress	001-000-107000-009-000-000	698,512.21	-681,888.86	16,623.35				
107000	Construction work in progress	001-000-107000-010-000-000	76,333.19	-7,074.00	69,259.19				
107000	Construction work in progress	001-000-107000-100-000-000	28,521,330.13	4,109,972.55	32,631,302.68				
107000	Construction work in progress	001-000-107000-101-000-000	357,253.95	0	357,253.95				
107000	Construction work in progress	001-000-107000-201-000-000	834,232.13	0	834,232.13				
107000	Construction work in progress	001-000-107000-300-000-000	456,937.00	61,402.00	518,339.00				
107000	Construction work in progress	001-000-107000-926-000-000	-87,250.84	0	-87,250.84				
107000	Construction work in progress	001-000-107000-931-000-000	-9,707.36	-42.72	-9,750.08				
107000	Construction work in progress	001-101-107000-100-000-000	-318,851.88	0	-318,851.88				
107000	Construction work in progress	001-101-107000-926-000-000	-16,559.96	0	-16,559.96				
107000	Construction work in progress	001-501-107000-100-000-000	-1,196,908.98	0	-1,196,908.98				

108000	Accum provision for deprec	001-000-108000-005-000-000	-17,949.36	-1323.84	-19,273.20
108000	Accum provision for deprec	001-000-108000-006-000-000	-22,823.15	-1754.56	-24,577.71
108000	Accum provision for deprec	001-000-108000-007-000-000	-5,988.86	-608.91	-6,597.77
108000	Accum provision for deprec	001-000-108000-008-000-000	-48,074.26	-3579.81	-51,654.07
111000	Accum provision for amort	001-000-111000-009-000-000	-10,318.88	-15333.49	-25,652.37
131000	Cash	001-000-131000-001-000-000	39,671.15	23287.38	62,958.53
131000	Cash	001-000-131000-002-000-000	1,714.43	-1714.43	0.00
131000	Cash	001-000-131000-003-000-000	1,792,228.20	1077055.64	2,869,283.84
131000	Cash	001-000-131000-004-000-000	1,499.98	0.02	1,500.00
134000	Other special deposits	001-000-134000-000-000-000	17,847.00	0	17,847.00
146000	Accounts receivable from assoc companies	001-000-146000-000-000-201	10,132.24	0	10,132.24
165000	Prepayments	001-000-165000-143-000-000	5,798.42	-564.08	5,234.34
165000	Prepayments	001-000-165000-923-000-000	44,998.75	-6521.25	38,477.50
165000	Prepayments	001-000-165000-924-000-000	8,118.38	-1623.66	6,494.72
165000	Prepayments	001-000-165000-926-000-000	16,179.96	2820.36	19,000.32
165000	Prepayments	001-000-165000-931-000-000	10,643.56	0	10,643.56
171000	Interest and dividends receivable	001-000-171000-003-000-000	800.00	-300	500.00
181000	Unamortized debt expense	001-000-181000-000-000-000	100,536.00	0	100,536.00
186000	Misc deferred debits	001-000-186000-100-000-000	58,555.72	103609.56	162,165.28
186000	Misc deferred debits	001-501-186000-100-000-000	99,394.02	-99394.02	0.00
211000	Misc paid-in capital	001-000-211000-000-000-002	-24,400,000.00	-4500000	-28,900,000.00
216000	Unapportioned retained earnings	001-000-216000-000-000-000	-18,400.94	0	-18,400.94
227000	Obligations under capital lease-noncurrent	001-000-227000-000-000-000	-2,607.26	141.03	-2,466.23
228400	Accumulated misc. operating provisions	001-000-228400-000-000-000	-238,257.00	-24838	-263,095.00
232000	Accounts Payable	001-000-232000-000-000-000	-2,329,431.54	-345874.49	-2,675,306.03
234000	Accounts payable to assoc companies	001-000-234000-000-000-101	-469,593.51	0	-469,593.51
234000	Accounts payable to assoc companies	001-000-234000-000-000-201	-304,232.00	0	-304,232.00
234000	Accounts payable to assoc companies	001-000-234000-201-000-000	-727,185.52	-583848.73	-1,311,034.25
237000	Interest accrued	001-000-237000-000-000-000	-28.17	0.86	-27.31
242000	Misc current and accrued liabilities	001-000-242000-101-000-000	-192,516.00	0	-192,516.00
242000	Misc current and accrued liabilities	001-000-242000-143-000-000	-3,261,916.55	-190290.25	-3,452,206.80
242000	Misc current and accrued liabilities	001-000-242000-201-000-000	-543,484.00	0	-543,484.00
242000	Misc current and accrued liabilities	001-000-242000-926-000-000	-67,754.00	-22963	-90,717.00
243000	Obligations under capital leases-current	001-000-243000-000-000-000	-1,617.81	-11.67	-1,629.48
253000	Other deferred credits	001-000-253000-010-000-000	-129,315.50	7074	-122,241.50

253000	Other deferred credits	001-000-253000-931-000-000	-16,363.05	42.72	-16,320.33
253000	Other deferred credits	001-101-253000-100-000-000	282.99	0	282.99
419100	Allowance for borrowed funds used during construction	001-000-419100-100-000-000	-152,559.73	-61402	-213,961.73
433000	Balance Transferred from Income	001-000-433000-000-000-000	-279,976.33	0	-279,976.33

Total	Company 001	0	0	0
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End of Report

General Ledger
WETT
Detail Trial Balance
11-May
Report Date 2011-05-31T22:42:20.138+00:00
Page 1 of 1

Currency	USD
Amount Type	Period-to-Date
Range	000 - 999

Ledger		WETT			
Company		001 WETT			
FERC	Description	Account	Beginning Balance	Activity	Ending Balance
101350	Land and land rights	001-000-101350-100-000-000	1,305,420.34	858,190.08	2,163,610.42
101391	Office furniture and equipment GP	001-000-101391-005-000-000	43,131.07	0	43,131.07
101391	Office furniture and equipment GP	001-000-101391-006-000-000	105,274.13	0	105,274.13
101391	Office furniture and equipment GP	001-000-101391-007-000-000	31,519.13	0	31,519.13
101391	Office furniture and equipment GP	001-000-101391-008-000-000	85,915.67	0	85,915.67
101391	Office furniture and equipment GP	001-000-101391-009-000-000	603,020.62	0	603,020.62
107000	Construction work in progress	001-000-107000-000-000-000	687,917.44	-28,747.00	659,170.44
107000	Construction work in progress	001-000-107000-003-000-000	-1,716.92	-539.07	-2,255.99
107000	Construction work in progress	001-000-107000-005-000-000	3,971.52	1,323.84	5,295.36
107000	Construction work in progress	001-000-107000-006-000-000	5,178.27	1,754.56	6,932.83
107000	Construction work in progress	001-000-107000-007-000-000	1,847.98	608.91	2,456.89
107000	Construction work in progress	001-000-107000-008-000-000	10,739.43	3,579.81	14,319.24
107000	Construction work in progress	001-000-107000-009-000-000	16,623.35	5,541.12	22,164.47
107000	Construction work in progress	001-000-107000-010-000-000	69,259.19	0	69,259.19
107000	Construction work in progress	001-000-107000-100-000-000	32,631,302.68	2,938,656.71	35,569,959.39
107000	Construction work in progress	001-000-107000-101-000-000	357,253.95	60,362.81	417,616.76
107000	Construction work in progress	001-000-107000-201-000-000	834,232.13	0	834,232.13
107000	Construction work in progress	001-000-107000-300-000-000	518,339.00	71,840.00	590,179.00
107000	Construction work in progress	001-000-107000-926-000-000	-87,250.84	-1,814.43	-89,065.27
107000	Construction work in progress	001-000-107000-931-000-000	-9,750.08	-42.72	-9,792.80
107000	Construction work in progress	001-101-107000-100-000-000	-318,851.88	0	-318,851.88
107000	Construction work in progress	001-101-107000-926-000-000	-16,559.96	0	-16,559.96
107000	Construction work in progress	001-501-107000-100-000-000	-1,196,908.98	0	-1,196,908.98
108000	Accum provision for deprec	001-000-108000-005-000-000	-19,273.20	-1,323.84	-20,597.04
108000	Accum provision for deprec	001-000-108000-006-000-000	-24,577.71	-1,754.56	-26,332.27
108000	Accum provision for deprec	001-000-108000-007-000-000	-6,597.77	-608.91	-7,206.68

108000	Accum provision for deprec	001-000-108000-008-000-000	-51,654.07	-3,579.81	-65,233.88
111000	Accum provision for amort	001-000-111000-009-000-000	-25,652.37	-5,541.12	-31,193.49
131000	Cash	001-000-131000-001-000-000	62,958.53	229,401.19	292,359.72
131000	Cash	001-000-131000-003-000-000	2,869,283.84	207,253.50	3,076,537.34
131000	Cash	001-000-131000-004-000-000	1,500.00	91.09	1,591.09
134000	Other special deposits	001-000-134000-000-000-000	17,847.00	0	17,847.00
146000	Accounts receivable from assoc companies	001-000-146000-000-000-201	10,132.24	0	10,132.24
165000	Prepayments	001-000-165000-100-000-000	0	12,986.16	12,986.16
165000	Prepayments	001-000-165000-143-000-000	5,234.34	-564.08	4,670.26
165000	Prepayments	001-000-165000-923-000-000	38,477.50	5,656.88	44,134.38
165000	Prepayments	001-000-165000-924-000-000	6,494.72	-1,623.66	4,871.06
165000	Prepayments	001-000-165000-926-000-000	19,000.32	-3,016.55	15,983.77
165000	Prepayments	001-000-165000-931-000-000	10,643.56	0	10,643.56
171000	Interest and dividends receivable	001-000-171000-003-000-000	500	0	500.00
181000	Unamortized debt expense	001-000-181000-000-000-000	100,536.00	0	100,536.00
186000	Misc deferred debits	001-000-186000-100-000-000	162,165.28	-108,190.08	53,975.20
211000	Misc paid-in capital	001-000-211000-000-000-002	-28,900,000.00	-4,500,000.00	-33,400,000.00
216000	Unappropriated retained earnings	001-000-216000-000-000-000	-18,400.94	0	-18,400.94
227000	Obligations under capital lease-noncurrent	001-000-227000-000-000-000	-2,466.23	141.97	-2,324.26
228400	Accumulated misc. operating provisions	001-000-228400-000-000-000	-263,095.00	28,747.00	-234,348.00
232000	Accounts Payable	001-000-232000-000-000-000	-2,675,306.03	289,257.03	-2,386,049.00
234000	Accounts payable to assoc companies	001-000-234000-000-000-101	-469,593.51	-63,527.81	-533,121.32
234000	Accounts payable to assoc companies	001-000-234000-000-000-201	-304,232.00	0	-304,232.00
234000	Accounts payable to assoc companies	001-000-234000-201-000-000	-1,311,034.25	-213,505.08	-1,524,539.33
237000	Interest accrued	001-000-237000-000-000-000	-27.31	0.87	-26.44
242000	Misc current and accrued liabilities	001-000-242000-101-000-000	-192,516.00	-5,000.00	-197,516.00
242000	Misc current and accrued liabilities	001-000-242000-143-000-000	-3,452,206.80	301,648.22	-3,150,558.58
242000	Misc current and accrued liabilities	001-000-242000-201-000-000	-543,484.00	-24,000.00	-567,484.00
242000	Misc current and accrued liabilities	001-000-242000-926-000-000	-90,717.00	100	-90,617.00
243000	Obligations under capital leases-current	001-000-243000-000-000-000	-1,629.48	-11.75	-1,641.23
253000	Other deferred credits	001-000-253000-010-000-000	-122,241.50	23,046.00	-99,195.50
253000	Other deferred credits	001-000-253000-143-000-000	0	-5,000.00	-5,000.00
253000	Other deferred credits	001-000-253000-931-000-000	-16,320.33	42.72	-16,277.61
253000	Other deferred credits	001-101-253000-100-000-000	282.99	0	282.99
419100	Allowance for borrowed funds used during construction	001-000-419100-100-000-000	-213,961.73	-71,840.00	-285,801.73
433000	Balance Transferred from Income	001-000-433000-000-000-000	-279,976.33	0	-279,976.33

Total	Company 001	0	0	0.00
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Currency USD	
Amount Type	Period-to-Date
001 - 999	
Range	

Company		WETT		001 WETT	
Ledger					
FERC	Description	Account	Beginning Balance	Activity	Ending Balance
	101350 Land and land rights	001-000-101350-100-000-000	2,163,610.42	141,631.42	2,305,241.84
	101391 Office furniture and equipment GP	001-000-101391-005-000-000	43,131.07	0	43,131.07
	101391 Office furniture and equipment GP	001-000-101391-006-000-000	105,274.13	0	105,274.13
	101391 Office furniture and equipment GP	001-000-101391-007-000-000	31,519.13	0	31,519.13
	101391 Office furniture and equipment GP	001-000-101391-008-000-000	85,915.67	0	85,915.67
	101391 Office furniture and equipment GP	001-000-101391-009-000-000	603,020.62	0	603,020.62
	107000 Construction work in progress	001-000-107000-000-000-000	659,170.44	884,538.50	1,543,708.94
	107000 Construction work in progress	001-000-107000-003-000-000	-2,255.99	-831.97	-3,087.96
	107000 Construction work in progress	001-000-107000-005-000-000	5,295.36	1,323.84	6,619.20
	107000 Construction work in progress	001-000-107000-006-000-000	6,932.83	1,754.56	8,687.39
	107000 Construction work in progress	001-000-107000-007-000-000	2,456.89	608.91	3,065.80
	107000 Construction work in progress	001-000-107000-008-000-000	14,319.24	3,579.81	17,899.05
	107000 Construction work in progress	001-000-107000-009-000-000	22,164.47	5,541.12	27,705.59
	107000 Construction work in progress	001-000-107000-010-000-000	69,259.19	0	69,259.19
	107000 Construction work in progress	001-000-107000-100-000-000	35,569,959.39	5,083,569.84	40,653,559.23
	107000 Construction work in progress	001-000-107000-101-000-000	417,616.76	-6,596.35	411,020.41
	107000 Construction work in progress	001-000-107000-201-000-000	834,232.13	48,000.00	882,232.13
	107000 Construction work in progress	001-000-107000-300-000-000	590,179.00	80,544.00	670,723.00
	107000 Construction work in progress	001-000-107000-926-000-000	-89,065.27	9,681.00	-79,384.27
	107000 Construction work in progress	001-000-107000-931-000-000	-9,792.80	-42.72	-9,835.52
	107000 Construction work in progress	001-101-107000-100-000-000	-318,851.88	0	-318,851.88
	107000 Construction work in progress	001-101-107000-926-000-000	-16,559.96	0	-16,559.96
	107000 Construction work in progress	001-501-107000-100-000-000	-1,196,908.98	0	-1,196,908.98
	108000 Accum provision for deprec	001-000-108000-005-000-000	-20,597.04	-1,323.84	-21,920.88
	108000 Accum provision for deprec	001-000-108000-006-000-000	-26,332.27	-1,754.56	-28,086.83
	108000 Accum provision for deprec	001-000-108000-007-000-000	-7,206.68	-608.91	-7,815.59
	108000 Accum provision for deprec	001-000-108000-008-000-000	-55,233.88	-3,579.81	-58,813.69
	111000 Accum provision for amort	001-000-111000-009-000-000	-31,193.49	-5,541.12	-36,734.61
	131000 Cash	001-000-131000-001-000-000	292,359.72	-161,428.98	130,930.74
	131000 Cash	001-000-131000-003-000-000	3,076,537.34	3,050,931.97	6,127,469.31
	131000 Cash	001-000-131000-004-000-000	1,591.09	14.19	1,605.28
	134000 Other special deposits	001-000-134000-000-000-000	17,847.00	0	17,847.00
	146000 Accounts receivable from assoc companies	001-000-146000-000-000-201	10,132.24	0	10,132.24
	165000 Prepayments	001-000-165000-100-000-000	12,986.16	-12,986.16	0
	165000 Prepayments	001-000-165000-143-000-000	4,670.26	-564.08	4,106.18

165000	Prepayments	001-000-165000-923-000-000	44,134.38	2,770.20	46,904.58
165000	Prepayments	001-000-165000-924-000-000	4,871.06	-1,623.66	3,247.40
165000	Prepayments	001-000-165000-926-000-000	15,983.77	-529.48	15,454.29
165000	Prepayments	001-000-165000-931-000-000	10,643.56	0	10,643.56
171000	Interest and dividends receivable	001-000-171000-003-000-000	500	-100	400
181000	Unamortized debt expense	001-000-181000-000-000-000	100,536.00	0	100,536.00
186000	Misc deferred debits	001-000-186000-100-000-000	53,975.20	658,198.90	712,174.10
211000	Misc paid-in capital	001-000-211000-000-000-002	-33,400,000.00	-7,000,000.00	-40,400,000.00
216000	Unappropriated retained earnings	001-000-216000-000-000-000	-18,400.94	0	-18,400.94
227000	Obligations under capital lease-noncurrent	001-000-227000-000-000-000	-2,324.26	142.92	-2,181.34
228400	Accumulated misc. operating provisions	001-000-228400-000-000-000	-234,348.00	28,471.00	-205,877.00
232000	Accounts Payable	001-000-232000-000-000-000	-2,386,049.00	191,959.59	-2,194,089.41
234000	Accounts payable to assoc companies	001-000-234000-000-000-101	-533,121.32	16,596.35	-516,524.97
234000	Accounts payable to assoc companies	001-000-234000-000-000-201	-304,232.00	0	-304,232.00
234000	Accounts payable to assoc companies	001-000-234000-201-000-000	-1,524,539.33	-1,629,842.65	-3,154,381.98
237000	Interest accrued	001-000-237000-000-000-000	-26.44	0.86	-25.56
242000	Misc current and accrued liabilities	001-000-242000-101-000-000	-197,516.00	-10,000.00	-207,516.00
242000	Misc current and accrued liabilities	001-000-242000-143-000-000	-3,150,558.58	-1,245,148.60	-4,395,707.18
242000	Misc current and accrued liabilities	001-000-242000-201-000-000	-567,484.00	-48,000.00	-615,484.00
242000	Misc current and accrued liabilities	001-000-242000-926-000-000	-90,617.00	-9,681.00	-100,298.00
243000	Obligations under capital leases-current	001-000-243000-000-000-000	-1,641.23	-11.83	-1,653.06
253000	Other deferred credits	001-000-253000-010-000-000	-89,195.50	10,808.00	-88,387.50
253000	Other deferred credits	001-000-253000-143-000-000	-5,000.00	0	-5,000.00
253000	Other deferred credits	001-000-253000-931-000-000	-16,277.61	42.72	-16,234.89
253000	Other deferred credits	001-101-253000-100-000-000	282.99	0	282.99
419100	Allowance for borrowed funds used during construction	001-000-419100-100-000-000	-285,801.73	-80,544.00	-366,345.73
433000	Balance Transferred from Income	001-000-433000-000-000-000	-279,976.33	0	-279,976.33
Total	Company 001	0	0	0	0

WETT

11-Jul

Page 1 of 1

Wind Energy Transmission Texas, LLC
Docket No. 40606
Attachment 2 to Cities' LK 6-13

11

Currency USD
Period-to-Date
Amount Type
Range

Ledger
Company

WETT
001 WETT

FERC	Description	Account	Beginning Balance	Activity	Ending Balance
101350	Land and land rights	001-000-101350-100-000-000	2,305,241.84	2,025,662.26	4,330,904.10
101391	Office furniture and equipment GP	001-000-101391-005-000-000	43,131.07	0	43,131.07
101391	Office furniture and equipment GP	001-000-101391-006-000-000	105,274.13	0	105,274.13
101391	Office furniture and equipment GP	001-000-101391-007-000-000	31,519.13	0	31,519.13
101391	Office furniture and equipment GP	001-000-101391-008-000-000	85,915.67	0	85,915.67
101391	Office furniture and equipment GP	001-000-101391-009-000-000	603,020.62	0	603,020.62
107000	Construction work in progress	001-000-107000-000-000-000	1,543,708.94	13,173.00	1,556,881.94
107000	Construction work in progress	001-000-107000-003-000-000	-3,087.96	-1,529.32	-4,617.28
107000	Construction work in progress	001-000-107000-005-000-000	6,619.20	1,323.84	7,943.04
107000	Construction work in progress	001-000-107000-006-000-000	8,687.39	1,754.56	10,441.95
107000	Construction work in progress	001-000-107000-007-000-000	3,065.80	608.91	3,674.71
107000	Construction work in progress	001-000-107000-008-000-000	17,899.05	3,579.81	21,478.86
107000	Construction work in progress	001-000-107000-009-000-000	27,705.59	5,541.12	33,246.71
107000	Construction work in progress	001-000-107000-010-000-000	69,259.19	0	69,259.19
107000	Construction work in progress	001-000-107000-100-000-000	40,653,559.23	41,229,704.71	81,883,263.94
107000	Construction work in progress	001-000-107000-101-000-000	411,020.41	5,000.00	416,020.41
107000	Construction work in progress	001-000-107000-201-000-000	882,232.13	24,000.00	906,232.13
107000	Construction work in progress	001-000-107000-300-000-000	670,723.00	91,077.00	761,800.00
107000	Construction work in progress	001-000-107000-926-000-000	-79,384.27	40,608.00	-38,776.27
107000	Construction work in progress	001-000-107000-931-000-000	-9,835.52	-42.72	-9,878.24
107000	Construction work in progress	001-101-107000-100-000-000	-318,851.88	0	-318,851.88
107000	Construction work in progress	001-101-107000-926-000-000	-16,559.96	0	-16,559.96
107000	Construction work in progress	001-501-107000-100-000-000	-1,196,908.98	0	-1,196,908.98
108000	Accum provision for deprec	001-000-108000-000-000-000	21.27	0	21.27
108000	Accum provision for deprec	001-000-108000-005-000-000	-21,920.88	-1,323.84	-23,244.72
108000	Accum provision for deprec	001-000-108000-006-000-000	-28,086.83	-1,754.56	-29,841.39
108000	Accum provision for deprec	001-000-108000-007-000-000	-7,815.59	-608.91	-8,424.50
108000	Accum provision for deprec	001-000-108000-008-000-000	-58,813.69	-3,579.81	-62,393.50
111000	Accum provision for amort	001-000-111000-009-000-000	-36,734.61	-5,541.12	-42,275.73
131000	Cash	001-000-131000-001-000-000	130,930.74	-29,264.12	101,666.62
131000	Cash	001-000-131000-003-000-000	6,127,469.31	1,578,499.11	7,705,968.42
131000	Cash	001-000-131000-004-000-000	1,605.28	102.08	1,707.36
134000	Other special deposits	001-000-134000-000-000-000	17,847.00	0	17,847.00
146000	Accounts receivable from assoc companies	001-000-146000-000-000-201	10,132.24	0	10,132.24
165000	Prepayments	001-000-165000-143-000-000	4,106.18	-564.08	3,542.10
165000	Prepayments	001-000-165000-923-000-000	46,904.58	-6,101.25	40,803.33
165000	Prepayments	001-000-165000-924-000-000	3,247.40	-1,623.66	1,623.74

165000	Prepayments	001-000-165000-926-000-000	15,454.29	-3,454.29	12,000.00
165000	Prepayments	001-000-165000-931-000-000	10,643.56	0	10,643.56
171000	Interest and dividends receivable	001-000-171000-003-000-000	400	600	1,000.00
181000	Unamortized debt expense	001-000-181000-000-000-000	100,536.00	13,923,963.84	14,024,499.84
186000	Misc deferred debits	001-000-186000-100-000-000	712,174.10	124,337.74	836,511.84
211000	Misc paid-in capital	001-000-211000-000-000-002	-40,400,000.00	-3,600,000.00	-44,000,000.00
216000	Unappropriated retained earnings	001-000-216000-000-000-000	-18,400.94	0	-18,400.94
224000	Other long-term debt	001-000-224000-000-000-000	0	-57,327,994.13	-57,327,994.13
227000	Obligations under capital lease-noncurrent	001-000-227000-000-000-000	-2,181.34	142.92	-2,038.42
228400	Accumulated misc. operating provisions	001-000-228400-000-000-000	-205,877.00	-13,173.00	-219,050.00
232000	Accounts Payable	001-000-232000-000-000-000	-2,194,089.41	197,336.81	-1,996,752.60
234000	Accounts payable to assoc companies	001-000-234000-000-000-101	-516,524.97	0	-516,524.97
234000	Accounts payable to assoc companies	001-000-234000-000-000-201	-304,232.00	0	-304,232.00
234000	Accounts payable to assoc companies	001-000-234000-201-000-000	-3,154,381.98	1,820,234.02	-1,334,147.96
237000	Interest accrued	001-000-237000-000-000-000	-25.56	0.87	-24.69
242000	Misc current and accrued liabilities	001-000-242000-101-000-000	-207,516.00	-5,000.00	-212,516.00
242000	Misc current and accrued liabilities	001-000-242000-143-000-000	-4,395,707.18	31,304.94	-4,364,402.24
242000	Misc current and accrued liabilities	001-000-242000-201-000-000	-615,484.00	-24,000.00	-639,484.00
242000	Misc current and accrued liabilities	001-000-242000-926-000-000	-100,298.00	-40,608.00	-140,906.00
243000	Obligations under capital leases-current	001-000-243000-000-000-000	-1,653.06	-10.95	-1,664.01
253000	Other deferred credits	001-000-253000-010-000-000	-88,387.50	38,652.50	-49,735.00
253000	Other deferred credits	001-000-253000-143-000-000	-5,000.00	0	-5,000.00
253000	Other deferred credits	001-000-253000-931-000-000	-16,234.89	42.72	-16,192.17
253000	Other deferred credits	001-101-253000-100-000-000	282.99	0	282.99
403000	Depreciation expense	001-000-403000-007-000-000	-21.27	0	-21.27
419100	Allowance for other funds used during construction	001-000-419100-100-000-000	-366,345.73	-91,077.00	-457,422.73
433000	Balance Transferred from Income	001-000-433000-000-000-000	-279,976.33	0	-279,976.33

Total	Company 001	0	0	0
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End of Report

Detail Trial Balance

Report Date 2011-08-31T19:53:57.066+00:00
Page 1 of 1

Currency	USD
Amount Type	Period-to-Date
Range	001 - 001

Ledger WETT
Company 001 WETT

Description	Account	Beginning Balance	Activity	Ending Balance
Land and land rights	001-000-101350-100-000-000	4,330,904.10	3,900,511.23	8,231,415.33
Office furniture and equipment GP	001-000-101391-005-000-000	43,131.07	0	43,131.07
Office furniture and equipment GP	001-000-101391-006-000-000	105,274.13	0	105,274.13
Office furniture and equipment GP	001-000-101391-007-000-000	31,519.13	0	31,519.13
Office furniture and equipment GP	001-000-101391-008-000-000	85,915.67	0	85,915.67
Office furniture and equipment GP	001-000-101391-009-000-000	603,020.62	0	603,020.62
Construction work in progress	001-000-107000-000-000-000	1,556,881.94	27,831.00	1,584,712.94
Construction work in progress	001-000-107000-003-000-000	-4,617.28	-841.57	-5,458.85
Construction work in progress	001-000-107000-005-000-000	7,943.04	1,323.84	9,266.88
Construction work in progress	001-000-107000-006-000-000	10,441.95	1,754.56	12,196.51
Construction work in progress	001-000-107000-007-000-000	3,674.71	587.64	4,262.35
Construction work in progress	001-000-107000-008-000-000	21,478.86	3,579.85	25,058.71
Construction work in progress	001-000-107000-009-000-000	33,246.71	5,541.12	38,787.83
Construction work in progress	001-000-107000-010-000-000	69,259.19	0	69,259.19
Construction work in progress	001-000-107000-100-000-000	81,883,263.94	7,009,413.60	88,892,677.54
Construction work in progress	001-000-107000-101-000-000	416,020.41	12,132.50	428,152.91
Construction work in progress	001-000-107000-201-000-000	906,232.13	29,000.00	935,232.13
Construction work in progress	001-000-107000-300-000-000	761,800.00	197,784.00	959,584.00
Construction work in progress	001-000-107000-926-000-000	-38,776.27	6,349.00	-32,427.27
Construction work in progress	001-000-107000-931-000-000	-9,878.24	-42.72	-9,920.96
Construction work in progress	001-101-107000-100-000-000	-318,851.88	0	-318,851.88
Construction work in progress	001-101-107000-926-000-000	-16,559.96	0	-16,559.96
Construction work in progress	001-501-107000-100-000-000	-1,196,908.98	0	-1,196,908.98
Accum provision for deprec	001-000-108000-000-000-000	21.27	-21.27	0
Accum provision for deprec	001-000-108000-005-000-000	-23,244.72	-1,323.84	-24,568.56
Accum provision for deprec	001-000-108000-006-000-000	-29,841.39	-1,754.56	-31,595.95
Accum provision for deprec	001-000-108000-007-000-000	-8,424.50	-587.64	-9,012.14
Accum provision for deprec	001-000-108000-008-000-000	-62,393.50	-3,579.85	-65,973.35
Accum provision for amort	001-000-111000-009-000-000	-42,275.73	-5,541.12	-47,816.85
Cash	001-000-131000-001-000-000	101,666.62	14,536.19	116,202.81

Cash	001-000-131000-002-000-000	0	8,838,816.94	8,838,816.94
Cash	001-000-131000-003-000-000	7,705,968.42	-6,748,758.43	957,209.99
Cash	001-000-131000-004-000-000	1,707.36	-104.51	1,602.85
Other special deposits	001-000-134000-000-000-000	17,847.00	0	17,847.00
Accounts receivable from assoc companies	001-000-146000-000-000-201	10,132.24	0	10,132.24
Prepayments	001-000-165000-143-000-000	3,542.10	-564.08	2,978.02
Prepayments	001-000-165000-923-000-000	40,803.33	-6,836.25	33,967.08
Prepayments	001-000-165000-924-000-000	1,623.74	1,511,200.68	1,512,824.42
Prepayments	001-000-165000-926-000-000	12,000.00	12,539.77	24,539.77
Prepayments	001-000-165000-931-000-000	10,643.56	0	10,643.56
Interest and dividends receivable	001-000-171000-003-000-000	1,000.00	-400	600
Unamortized debt expense	001-000-181000-000-000-000	14,024,499.84	289,548.59	14,314,048.43
Misc deferred debits	001-000-186000-100-000-000	836,511.84	1,163,468.70	1,999,980.54
Misc paid-in capital	001-000-211000-000-000-002	-44,000,000.00	0	-44,000,000.00
Unappropriated retained earnings	001-000-216000-000-000-000	-18,400.94	0	-18,400.94
Other long-term debt	001-000-224000-000-000-000	-57,327,994.13	-10,049,999.99	-67,377,994.12
Obligations under capital lease-noncurrent	001-000-227000-000-000-000	-2,038.42	143.87	-1,894.55
Accumulated misc. operating provisions	001-000-228400-000-000-000	-219,050.00	-27,831.00	-246,881.00
Accounts Payable	001-000-232000-000-000-000	-1,996,752.60	-2,686,648.79	-4,683,401.39
Accounts payable to assoc companies	001-000-234000-000-000-101	-516,524.97	-12,132.50	-528,657.47
Accounts payable to assoc companies	001-000-234000-000-000-201	-304,232.00	0	-304,232.00
Accounts payable to assoc companies	001-000-234000-201-000-000	-1,334,147.96	-4,383,599.76	-5,717,747.72
Interest accrued	001-000-237000-000-000-000	-24.69	0.89	-23.8
Interest accrued	001-000-237000-143-000-000	0	-198,733.11	-198,733.11
Misc current and accrued liabilities	001-000-242000-101-000-000	-212,516.00	0	-212,516.00
Misc current and accrued liabilities	001-000-242000-143-000-000	-4,364,402.24	1,325,883.06	-3,038,519.18
Misc current and accrued liabilities	001-000-242000-201-000-000	-639,484.00	-29,000.00	-668,484.00
Misc current and accrued liabilities	001-000-242000-926-000-000	-140,906.00	-6,349.00	-147,255.00
Obligations under capital leases-current	001-000-243000-000-000-000	-1,664.01	-11.03	-1,675.04
Other deferred credits	001-000-253000-010-000-000	-49,735.00	10,434.00	-39,301.00
Other deferred credits	001-000-253000-143-000-000	-5,000.00	0	-5,000.00
Other deferred credits	001-000-253000-931-000-000	-16,192.17	42.72	-16,149.45
Other deferred credits	001-101-253000-100-000-000	282.99	0	282.99
Depreciation expense	001-000-403000-007-000-000	-21.27	21.27	0
Allowance for borrowed funds used during construction	001-000-419100-100-000-000	-457,422.73	-197,784.00	-655,206.73
Balance Transferred from Income	001-000-433000-000-000-000	-279,976.33	0	-279,976.33
Company 001	0	0	0	

General Ledger **Detail Trial Balance** Report Date 2011-10-01T16:43:38.812+00:00
WETT **11-Sep** Page 1 of 1

Currency	USD
Amount Type	Period-to-Date
Range	001 - 001

Ledger	Company	WETT	001 WETT	Account	Beginning Balance	Activity	Ending Balance
FERC	Description						
	101350 Land and land rights			001-000-101350-100-000-000	8,231,415.33	11,012,572.05	19,243,987.38
	101391 Office furniture and equipment GP			001-000-101391-005-000-000	43,131.07	0	43,131.07
	101391 Office furniture and equipment GP			001-000-101391-006-000-000	105,274.13	0	105,274.13
	101391 Office furniture and equipment GP			001-000-101391-007-000-000	31,519.13	0	31,519.13
	101391 Office furniture and equipment GP			001-000-101391-008-000-000	85,915.67	0	85,915.67
	101391 Office furniture and equipment GP			001-000-101391-009-000-000	603,020.62	0	603,020.62
	107000 Construction work in progress			001-000-107000-003-000-000	1,584,712.94	27,831.00	1,612,543.94
	107000 Construction work in progress			001-000-107000-005-000-000	-5,458.85	-2,523.22	-7,982.07
	107000 Construction work in progress			001-000-107000-006-000-000	9,266.88	1,323.83	10,590.71
	107000 Construction work in progress			001-000-107000-007-000-000	12,196.51	1,754.56	13,951.07
	107000 Construction work in progress			001-000-107000-008-000-000	4,262.35	608.91	4,871.26
	107000 Construction work in progress			001-000-107000-009-000-000	25,058.71	3,296.86	28,355.57
	107000 Construction work in progress			001-000-107000-010-000-000	38,787.83	5,541.12	44,328.95
	107000 Construction work in progress			001-000-107000-100-000-000	88,892,677.54	15,510,247.03	104,402,924.57
	107000 Construction work in progress			001-000-107000-201-000-000	428,152.91	5,000.00	433,152.91
	107000 Construction work in progress			001-000-107000-300-000-000	935,232.13	24,000.00	959,232.13
	107000 Construction work in progress			001-000-107000-926-000-000	959,584.00	30,098.00	989,682.00
	107000 Construction work in progress			001-000-107000-931-000-000	-32,427.27	28,346.00	-4,081.27
	107000 Construction work in progress			001-101-107000-100-000-000	-9,920.96	-42.72	-9,963.68
	107000 Construction work in progress			001-101-107000-926-000-000	-318,851.88	0	-318,851.88
	107000 Construction work in progress			001-101-107000-926-000-000	-16,559.96	0	-16,559.96
	107000 Construction work in progress			001-501-107000-100-000-000	-1,196,908.98	0	-1,196,908.98

108000	Accum provision for deprec	001-000-108000-005-000-000	-24,568.56	-1,323.83	-25,892.39
108000	Accum provision for deprec	001-000-108000-006-000-000	-31,595.95	-1,754.56	-33,350.51
108000	Accum provision for deprec	001-000-108000-007-000-000	-9,012.14	-608.91	-9,621.05
108000	Accum provision for deprec	001-000-108000-008-000-000	-65,973.35	-3,296.86	-69,270.21
111000	Accum provision for amort	001-000-111000-009-000-000	-47,816.85	-5,541.12	-53,357.97
131000	Cash	001-000-131000-001-000-000	116,202.81	487,298.50	603,501.31
131000	Cash	001-000-131000-002-000-000	8,838,816.94	-4,764,585.17	4,074,231.77
131000	Cash	001-000-131000-003-000-000	957,209.99	1,845,879.43	2,803,089.42
131000	Cash	001-000-131000-004-000-000	1,602.85	-2.43	1,600.42
134000	Other special deposits	001-000-134000-000-000-000	17,847.00	10,000.00	27,847.00
146000	Accounts receivable from assoc companies	001-000-146000-000-000-201	10,132.24	0	10,132.24
165000	Prepayments	001-000-165000-143-000-000	2,978.02	-1,893.56	1,084.46
165000	Prepayments	001-000-165000-923-000-000	33,967.08	-6,127.50	27,839.58
165000	Prepayments	001-000-165000-924-000-000	1,512,824.42	17,468.00	1,530,292.42
165000	Prepayments	001-000-165000-926-000-000	24,539.77	3,356.44	27,896.21
165000	Prepayments	001-000-165000-931-000-000	10,643.56	172.25	10,815.81
171000	Interest and dividends receivable	001-000-171000-003-000-000	600	1,400.00	2,000.00
181000	Unamortized debt expense	001-000-181000-000-000-000	14,314,048.43	32,711.70	14,346,760.13
186000	Misc deferred debts	001-000-186000-100-000-000	1,999,980.54	-1,190,670.00	809,310.54
211000	Misc paid-in capital	001-000-211000-000-000-002	-44,000,000.00	-11,550,000.00	-55,550,000.00
216000	Unapportioned retained earnings	001-000-216000-000-000-000	-18,400.94	0	-18,400.94
224000	Other long-term debt	001-000-224000-000-000-000	-67,377,994.12	-17,350,000.00	-84,727,994.12
227000	Obligations under capital lease-noncurrent	001-000-227000-000-000-000	-1,894.55	144.83	-1,749.72
228400	Accumulated misc operating provisions	001-000-228400-000-000-000	-246,881.00	-27,831.00	-274,712.00
232000	Accounts Payable	001-000-232000-000-000-000	-4,683,401.39	3,006,966.84	-1,676,434.55
234000	Accounts payable to assoc companies	001-000-234000-000-000-101	-528,657.47	0	-528,657.47
234000	Accounts payable to assoc companies	001-000-234000-000-000-201	-304,232.00	0	-304,232.00
234000	Accounts payable to assoc companies	001-000-234000-201-000-000	-5,717,747.72	2,579,824.00	-3,137,923.72
237000	Interest accrued	001-000-237000-000-000-000	-23.8	0.89	-22.91
237000	Interest accrued	001-000-237000-143-000-000	-198,733.11	198,733.11	0
242000	Misc current and accrued liabilities	001-000-242000-101-000-000	-212,516.00	-5,000.00	-217,516.00
242000	Misc current and accrued liabilities	001-000-242000-143-000-000	-3,038,519.18	153,331.91	-2,885,187.27
242000	Misc current and accrued liabilities	001-000-242000-201-000-000	-668,484.00	-24,000.00	-692,484.00
242000	Misc current and accrued liabilities	001-000-242000-926-000-000	-147,255.00	-28,346.00	-175,601.00
243000	Obligations under capital leases-current	001-000-243000-000-000-000	-1,675.04	-11.1	-1,686.14

253000	Other deferred credits	001-000-253000-010-000-000	-39,301.00	5,706.00	-33,595.00
253000	Other deferred credits	001-000-253000-143-000-000	-5,000.00	0	-5,000.00
253000	Other deferred credits	001-000-253000-931-000-000	-16,149.45	42.72	-16,106.73
253000	Other deferred credits	001-101-253000-100-000-000	282.99	0	282.99
419100	Allowance for borrowed funds used during construction	001-000-419100-100-000-000	-655,206.73	-30,098.00	-685,304.73
433000	Balance Transferred from Income	001-000-433000-000-000-000	-279,976.33	0	-279,976.33
Total	Company 001	0	0	0	0

End of Report

Currency	USD
Amount Type	Period-to-Date
001 - 002	
Range	

Ledger	WETT					
Company	001 WETT					
FERC	Description	Account	Beginning Balance	Activity	Ending Balance	
	101350	Land and land rights	001-000-101350-100-000-000	19,243,987.38	4,304,037.02	23,548,024.40
	101391	Office furniture and equipment GP	001-000-101391-005-000-000	43,131.07	0	43,131.07
	101391	Office furniture and equipment GP	001-000-101391-006-000-000	105,274.13	0	105,274.13
	101391	Office furniture and equipment GP	001-000-101391-007-000-000	31,519.13	11,574.34	43,093.47
	101391	Office furniture and equipment GP	001-000-101391-008-000-000	85,915.67	0	85,915.67
	101391	Office furniture and equipment GP	001-000-101391-009-000-000	603,020.62	0	603,020.62
	107000	Construction work in progress	001-000-107000-000-000-000	1,612,543.94	31,403.00	1,643,946.94
	107000	Construction work in progress	001-000-107000-003-000-000	-7,982.07	-579.67	-8,561.74
	107000	Construction work in progress	001-000-107000-005-000-000	10,590.71	811.74	11,402.45
	107000	Construction work in progress	001-000-107000-006-000-000	13,951.07	1,754.56	15,705.63
	107000	Construction work in progress	001-000-107000-007-000-000	4,871.26	801.82	5,673.08
	107000	Construction work in progress	001-000-107000-008-000-000	28,355.57	2,450.98	30,806.55
	107000	Construction work in progress	001-000-107000-009-000-000	44,328.95	5,541.12	49,870.07
	107000	Construction work in progress	001-000-107000-010-000-000	69,259.19	0	69,259.19
	107000	Construction work in progress	001-000-107000-100-000-000	104,402,924.57	2,860,939.65	107,263,864.22
	107000	Construction work in progress	001-000-107000-101-000-000	433,152.91	7,426.50	440,579.41
	107000	Construction work in progress	001-000-107000-201-000-000	959,232.13	24,000.00	983,232.13
	107000	Construction work in progress	001-000-107000-300-000-000	989,682.00	21,997.00	1,011,679.00
	107000	Construction work in progress	001-000-107000-926-000-000	-4,081.27	25,096.00	21,014.73
	107000	Construction work in progress	001-000-107000-931-000-000	-9,963.66	-214.97	-10,178.65
	107000	Construction work in progress	001-101-107000-100-000-000	-318,851.88	0	-318,851.88
	107000	Construction work in progress	001-101-107000-926-000-000	-16,559.96	0	-16,559.96
	107000	Construction work in progress	001-501-107000-100-000-000	-1,196,908.98	0	-1,196,908.98
	108000	Accum provision for deprec	001-000-108000-005-000-000	-25,892.39	-811.74	-26,704.13
	108000	Accum provision for deprec	001-000-108000-006-000-000	-33,350.51	-1,754.56	-35,105.07
	108000	Accum provision for deprec	001-000-108000-007-000-000	-9,621.05	-801.82	-10,422.87
	108000	Accum provision for deprec	001-000-108000-008-000-000	-69,270.21	-2,450.98	-71,721.19
	111000	Accum provision for amort	001-000-111000-009-000-000	-53,357.97	-5,541.12	-58,899.09
	131000	Cash	001-000-131000-001-000-000	603,501.31	-472,662.61	130,838.70
	131000	Cash	001-000-131000-002-000-000	4,074,231.77	3,167,233.67	7,241,465.44
	131000	Cash	001-000-131000-003-000-000	2,803,089.42	-1,323,188.56	1,479,900.86
	131000	Cash	001-000-131000-004-000-000	1,600.42	0	1,600.42
	134000	Other special deposits	001-000-134000-000-000-000	27,847.00	60,000.00	87,847.00
	146000	Accounts receivable from assoc companies	001-000-146000-000-000-201	10,132.24	0	10,132.24
	165000	Prepayments	001-000-165000-143-000-000	1,084.46	2,078.72	3,163.18

165000	Prepayments	001-000-165000-923-000-000	27,839.58	51,610.70	79,450.28
165000	Prepayments	001-000-165000-924-000-000	1,530,292.42	419,414.00	1,949,706.42
165000	Prepayments	001-000-165000-926-000-000	27,896.21	-284.84	27,611.37
165000	Prepayments	001-000-165000-931-000-000	10,815.81	47.71	10,863.52
171000	Interest and dividends receivable	001-000-171000-003-000-000	2,000.00	-2,000.00	0
181000	Unamortized debt expense	001-000-181000-000-000-000	14,346,760.13	133,024.95	14,479,785.08
186000	Misc deferred debits	001-000-186000-100-000-000	809,310.54	73,641.40	882,951.94
211000	Misc paid-in capital	001-000-211000-000-000-002	-55,550,000.00	-3,350,000.00	-58,900,000.00
216000	Unappropriated retained earnings	001-000-216000-000-000-000	-18,400.94	0	-18,400.94
219000	Accum other comprehensive income	001-000-219000-020-000-000	0	8,630,333.00	8,630,333.00
224000	Other long-term debt	001-000-224000-000-000-000	-84,727,994.12	-5,150,000.00	-89,877,994.12
227000	Obligations under capital lease-noncurrent	001-000-227000-000-000-000	-1,749.72	145.8	-1,603.92
228400	Accumulated misc. operating provisions	001-000-228400-000-000-000	-274,712.00	-31,403.00	-306,115.00
232000	Accounts Payable	001-000-232000-000-000-000	-1,676,434.55	-485,444.10	-2,161,878.65
234000	Accounts payable to assoc companies	001-000-234000-000-000-101	-528,657.47	-2,426.50	-531,083.97
234000	Accounts payable to assoc companies	001-000-234000-000-000-201	-304,232.00	0	-304,232.00
234000	Accounts payable to assoc companies	001-000-234000-201-000-000	-3,137,923.72	-45,705.40	-3,183,629.12
237000	Interest accrued	001-000-237000-000-000-000	-22.91	0	-22.91
237000	Interest accrued	001-000-237000-143-000-000	0	-476,739.35	-476,739.35
242000	Misc current and accrued liabilities	001-000-242000-101-000-000	-217,516.00	-5,000.00	-222,516.00
242000	Misc current and accrued liabilities	001-000-242000-143-000-000	-2,885,187.27	210,354.75	-2,674,832.52
242000	Misc current and accrued liabilities	001-000-242000-201-000-000	-692,484.00	-24,000.00	-716,484.00
242000	Misc current and accrued liabilities	001-000-242000-926-000-000	-175,601.00	-25,096.00	-200,697.00
243000	Obligations under capital leases-current	001-000-243000-000-000-000	-1,686.14	-11.18	-1,697.32
245000	Derivative instrument liabilities-Hedges	001-000-245000-020-000-000	0	-8,630,333.00	-8,630,333.00
253000	Other deferred credits	001-000-253000-010-000-000	-33,595.00	12,513.00	-21,082.00
253000	Other deferred credits	001-000-253000-143-000-000	-5,000.00	0	-5,000.00
253000	Other deferred credits	001-000-253000-931-000-000	-16,106.73	214.97	-15,891.76
253000	Other deferred credits	001-101-253000-100-000-000	282.99	0	282.99
419100	Allowance for borrowed funds used during construction	001-000-419100-100-000-000	-685,304.73	-21,997.00	-707,301.73
433000	Balance Transferred from Income	001-000-433000-000-000-000	-279,976.33	0	-279,976.33
Total Company 001		0	0	0	0