

Control Number: 46245



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Addendum StartPage: 0

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APPLICATION OF DOUBLE DIAMOND UTILITY COMPANY, INC. FOR WATER AND SEWER RATE/TARIFF CHANGE

# BEFORE THE STATE OFFICE OF ADMINISTRATIVE HEARINGS

. . . . . . . . .

# TABLE OF AUTHORITIES AND APPENDIX TO DOUBLE DIAMOND UTILITY COMPANY, INC.'S BRIEF REGARDING UTILITY ASSET TREATMENT IN WATER AND SEWER CASES

TO THE HONORABLE ADMINISTRATIVE LAW JUDGES:

COMES NOW, Double Diamond Utility Company, Inc. ("Double Diamond"), in the above styled and docketed water and wastewater rate proceeding and files the attached Table of Authorities and Appendix to the Brief Regarding Utility Asset Treatment in Water and Sewer Cases, which contains courtesy copies of the documents cited in Double Diamond's Brief Regarding Utility Asset Treatment in Water and Sewer Cases.

Respectfully submitted,		
By:John J. Carlton		
John J. Carlton The Carlton Law Firm P.L.L.C. 4301 Westbank Drive, Suite B-130 Austin, Texas 78746 (512) 614-0901 Fax (512) 900-2855 State Bar No. 03817600 ATTORNEY FOR DOUBLE DIAMOND UTILITY COMPANY, INC.	2010 JUL - 2 PM 2: 35	A DECEMBENT OF A DECE

### **CERTIFICATE OF SERVICE**

I hereby certify that I have served or will serve a true and correct copy of the foregoing document via hand delivery, facsimile, electronic mail, overnight mail, U.S. mail and/or Certified Mail Return Receipt Requested to all parties on this the 2<sup>nd</sup> day of July, 2018.

John Carlton

# **TABLE OF AUTHORITIES:**

1.	Smith v. Harriso	n ¢ty., S	824 S.W.2d 78	88, 793 (Tex	. App.—Texarkana	1992, no writ).	3
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- 2. Sunbelt Utilities v. Public Utility Commission, 589 S.W.2d 392 (1979).....10
- 3. Tex. Water Comm'n v. Lakeshore Util. Co., 877 S.W.2d 814 (Tex. App.—Austin 1994)......15

# **APPENDIX OF SUPPORTING DOCUMENTS:**

1.	Exhibit DDU-2, ex	cerpted pages 79, 85, 127, and 133 of 15127
2.	Exhibit DDU-5B, A	Asset Table for White Bluff Water System
3.	Exhibit DDU-5F, A	sset Table for White Bluff Sewer System
4.		White Bluff Asset Listing Applying 80% Developer Contribution to Certain
5.	Exhibit DDU-12, D	DU Depreciation Schedule62
6.	CONFIDENTIAL -	Attachment 3 to DDU's Initial Brief, filed November 22, 201767
7.		- Exhibit WBRG-8, excerpted Bates numbered pages DDU003584, DDU16-01547570

# Smith v. Harrison Cty., 824 S.W.2d 788, 793 (Tex. App.—Texarkana 1992, no writ)

Last updated July 02, 2018 03:23:58 am GMT

# Smith v. Harrison County

Court of Appeals of Texas, Sixth District, Texarkana February 11, 1992, Decided ; February 11, 1992, Filed Case No. 06-91-00065-CV

#### Reporter

824 S.W.2d 788 \*; 1992 Tex. App. LEXIS 366 \*\*

LUE A. SMITH, Appellant V. HARRISON COUNTY, TEXAS, Appellee

**Prior History:** [\*\*1] On Appeal from the 71st Judicial District Court. Harrison County, Texas. Trial Court No. 90-0583

Disposition: The judgment of the trial court is affirmed.

# **Core Terms**

deed, tower, inverse condemnation, damages, conveyed, right-of-way, tract, trial court, conclusions, negotiated, election, parties, radio, no writ, reformation

# **Case Summary**

#### **Procedural Posture**

Appellant landowner sought review of a judgment of the 71st Judicial District Court, Harrison County (Texas), granted in favor of appellee county in appellant's suit seeking damages based upon inverse condemnation.

#### Overview

Appellant landowner sold a piece of land to appellee county for a site for a county radio transmission tower. Appellant later became dissatisfied with the use of the land by appellee and brought suit seeking damages based upon inverse condemnation. The trial court granted a directed verdict in favor of appellee and appellant sought review. Appellant complained that the trial court failed or refused to recognize both her election to proceed in inverse condemnation and her probative evidence of inverse condemnation. Appellant attempted to show that the deeds did not conform with the agreement reached by the parties and conveyed more property rights than she had agreed to convey. The court held appellant could proceed on the theory of inverse condemnation because she effectively alleged fraud on the part of appellee. However, the court held that it was required to presume that the trial court made all findings of fact necessary to support its judgment because there were no findings of fact or conclusions of law in the record before it. The court held appellant was bound by the terms of the deed and affirmed the judgment of the trial court.

#### Outcome

The court affirmed the judgment of the trial court because in the absence of findings of fact and conclusions of law in the appellate record, the court was required to presume that the trial court made all findings of fact necessary to support its judgment.

# LexisNexis® Headnotes

Real Property Law > Eminent Domain Proceedings > Elements > Just Compensation

Civil Procedure > Special Proceedings > Eminent Domain Proceedings > General Overview

Environmental Law > Land Use & Zoning > Eminent Domain Proceedings

Real Property Law > Eminent Domain Proceedings > Constitutional Limits & Rights > General Overview

Real Property Law > Eminent Domain Proceedings > Elements > Public Use

Real Property Law > ... > Elements > Just Compensation > Property Valuation

Real Property Law > Inverse Condemnation > General Overview

Real Property Law > Inverse Condemnation > Procedures

 Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment

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Real Property Law > Inverse Condemnation > Remedies

## **HNI** [ ] Elements, Just Compensation

Inverse condemnation is a broad term used to describe a taking of private property for public use without compensation, formal condemnation proceedings, or the consent of the owner. In such cases, compensation may be recovered by an action in the nature of a damage suit.

Civil Procedure > Special Proceedings > Eminent Domain Proceedings > General Overview

<u>HN2</u>[**L**] Special Proceedings, Eminent Domain Proceedings

A defrauded party may elect to accept the situation and recover damages.

Civil Procedure > Special Proceedings > Eminent Domain Proceedings > General Overview

Real Property Law > Eminent Domain Proceedings > Elements > Just Compensation

Constitutional Law > Bill of Rights > Fundamental Rights > Eminent Domain & Takings

Environmental Law > Land Use & Zoning > Eminent Domain Proceedings

Real Property Law > Eminent Domain Proceedings > General Overview

Real Property Law > Eminent Domain Proceedings > Constitutional Limits & Rights > General Overview

Real Property Law > Inverse Condemnation > General Overview

Real Property Law > Inverse Condemnation > Constitutional Issues

Real Property Law > Inverse Condemnation > Remedies

<u>HN3</u>[**±**] Special Proceedings, Eminent Domain Proceedings

<u>Tex. Const. art. 1, § 17</u> prohibits the taking of property by a governmental entity without adequate compensation or

consent. Thus, the fraudulent taking of a person's property by a governmental entity without adequate compensation or consent constitutes inverse condemnation.

Civil Procedure > ... > Standards of Review > Substantial Evidence > General Overview

Evidence > ... > Judicial Intervention in Trials > Comments by Judges > General Overview

# HN4[ ] Standards of Review, Substantial Evidence

Where findings of fact and conclusions of law are not properly requested, the trial court is presumed to have made all findings of fact necessary to support its judgment and must be affirmed on any legal theory that is supported by the evidence.

Contracts Law > Defenses > Fraud & Misrepresentation > General Overview

Real Property Law > Deeds > General Overview

Real Property Law > Eminent Domain Proceedings > General Overview

### HN5[ ] Defenses, Fraud & Misrepresentation

After delivery and acceptance, deeds are regarded as the final expression of the agreement of the parties and the sole repository of the terms on which they have agreed. Deeds are strong presumptive evidence of an intention to pass title in accordance with their recitals. An exception, however, to the binding effect of the terms of the deed is when fraud has been committed.

Business & Corporate Compliance > ... > Contract Formation > Consideration > Promissory Estoppel

# <u>HN6</u>[**±**] Consideration, Promissory Estoppel

The reasonableness of a person's reliance on a particular representation is to be determined by the nature of the representation and circumstances surrounding the making of the representation.

Civil Procedure > Trials > Jury Trials > Province of

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Court & Jury

# **<u>HN7</u>**[**±**] Jury Trials, Province of Court & Jury

The fact finder has the right to believe or disbelieve any part of the evidence.

Energy & Utilities Law > ... > Conveyances > Mineral Interests > General Overview

Real Property Law > Mining > Surface Rights

Energy & Utilities Law > Oil, Gas & Mineral Interests > Surface Use Interests

# HN8[] Conveyances, Mineral Interests

In the absence of a prior severance of the mineral estate, it remains with the surface estate and reference to the land includes both the surface and the minerals.

Counsel: Hon. Roger D. Bush, Attorney at Law, P. O. Box 8107, Marshall, TX 75671

Hon. Kenneth W. Hill, Attorney at Law, P.O. Box 776, Marshall, TX 75670

Judges: Before Cornelius, C.J., Bleil and Grant, JJ. Opinion by Justice Grant

**Opinion by: BEN Z. GRANT** 

# Opinion

### [\*790] OPINION

Lue Anne Smith is appealing from a take-nothing judgment granted in favor of Harrison County in a bench trial. She sought damages based upon inverse condemnation.

Smith contends that the trial courterred in granting a directed verdict because it failed or refused to recognize both her election to proceed in inverse condemnation rather than rescission or reformation and her probative evidence on all essential elements of inverse condemnation.

During the spring of 1989, Harrison County began looking for land on which to erect a county radio transmission tower. By April, the search had focused on a tract owned by Lue Anne Smith. Smith's land was desirable because it had an elevation of 580 feet in a county where the average elevation is about 350 feet.

The county [\*\*2] commissioners discussed and debated the land purchase at four consecutive meetings, beginning on April 18. At the first meeting, Roger Bush, who was representing Smith, mentioned his concern that the tract should be used only for tower purposes and that the road to the tract should remain semi-private. <sup>1</sup> At this meeting, the commissioners also discussed a tract of land owned by Clay Allen as an alternative to the Smith tract.

At the next meeting, the commissioners were still considering both the Smith and Allen properties. Bush asked if the County would consider an installment sale. Judge Sandlin replied, [\*\*3] "Well we're still looking to purchase but like we said, we're open to anything. We will talk with you on the terms and what we can do and with what's possible."

Irvin Gates, who had been scouting possible tower sites for the County, was unable to attend the following week's meeting, so nothing was done then, except to narrow the selection down to the Smith and Allen properties. There was, however, an extended discussion of the merits and problems of erecting a tower on the Allen property.

[\*791] Finally, at the fourth meeting, Gates reported that it would be too expensive to build a road to the Allen property. Commissioner Powers then made a formal motion: "Judge, I move that we purchase Mr. Bush's property as outlined in previous meetings, about ten of them I think." The commissioners voted to purchase the Smith land "as previously set forth in previous meetings at \$ 4,500 per acre for a purchase price of \$ 22,500."<sup>2</sup>

[\*\*4] Smith signed a warranty deed conveying the property to the County. This deed contained a clause providing that the property would not be used as a landfill, dumping ground, or waste collection area for a term of fifteen years. In a separate deed, Smith conveyed a permanent right-of-way over a twenty-foot wide strip of land running from County Road

<sup>1</sup> The transcript of the meeting reflected the following exchange:

Mr. Bush: I think we have mentioned that one of our concerns is that use is going to be restricted to the tower and the road will be semiprivate. The road would just be used for right-of-way for maintenance rather than a toxic waste dump.

Commissioner Mooney: Is there any problem with that?

Judge Sandlin: No. How many acres.

<sup>2</sup> This language was taken from Plaintiff's Exhibit 5, which was represented as a transcript of the commissioner's court meeting of May 8. The statement of facts shows that Plaintiff's Exhibit 5 was admitted into evidence but refers to it as a letter.

 Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment

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449, at the north end of her property, to the bottom of the tract. About a year later, Smith filed this suit alleging inverse condemnation.

Irvin Gates was Smith's first witness at trial. Gates participated on behalf of the commissioner's court in the fact finding and early negotiations, but was not an employee or official of the County. He testified that Bush had told him that Smith wanted the road kept as private as possible and the land used only for radio tower purposes for a period of twenty-five years; that he, Gates, passed "those thoughts" on to one of the commissioners; and that he, Gates, was surprised that Bush was not furnished with copies of the deeds prior to Smith's signing them. Gates testified that in addition to the presentations in the commissioner's court meetings, there were other discussions.

Lue Anne Smith testified [\*\*5] that two men, whom she described as officials representing the County, brought the deeds for her to sign. The men were never identified. She testified that these men told her that, although Bush had requested that the land be restricted to radio tower use for twenty-five years, the County would agree to a restriction of no longer than fifteen years, and that she consented to that change. (The actual restriction contained in the deed was that the property would not be used as a landfill, dumping ground, or waste collection area for fifteen years). She testified that she was assured that the other provisions in the deeds were exactly as Bush had previously negotiated them for her and that she would not have signed the deed had she not been told that it was what Bush had negotiated.

Smith admitted that she was not forced to sign the deeds; that she received \$ 22,500 for the opportunity to review the deeds before she signed them; and that she did not ask, prior to signing the papers, to have copies made for Bush to look over.

Bush testified, in narrative form, that he was not provided with copies of the deeds, nor were they read to him over the telephone; that [\*\*6] he had told Gates that he wanted to see the deeds before Smith signed them; that it was his understanding that the property was to be restricted to radio tower use; and that the warranty deed and the right-of-way deed do not reflect the terms and conditions that Smith agreed to.

At the end of this testimony, the trial court granted judgment in favor of the County.

Smith originally had three points of error on appeal but has since withdrawn two of them. In her remaining point, Smith complains that the trial court failed or refused to recognize both her election to proceed in inverse condemnation and her

probative evidence of inverse condemnation.

The main thrust of Smith's evidence was to show that the deeds did not conform to an agreement previously reached by the parties. Smith contends that the deeds conveyed more property rights than she had agreed to convey. Thus, Smith seeks damages in the form of additional compensation, presumably in quantum meruit, for the unbargained for value conveyed. Her damages would consist of the difference in [\*792] value of the property with the limitations and reservations that she contends the parties agreed upon and the value of the property [\*\*7] as it was actually conveyed by the deeds. Specifically, this would include (1) the difference in the value of the property restricted to radio tower use only, as opposed to the value of the property with only the restriction concerning the use of the property as a landfill, dumping ground, or waste collection area for fifteen years; (2) the value of the minerals under the property, which she contends that she did not intend to convey; (3) the difference in the value of the use of the right-of-way only for radio tower purposes, as opposed to a general use of the right-of-way; and (4) any diminution in value of her adjoining land because of this additional unrestricted use.

In accordance with an agreement by the parties, the trial was bifurcated; the court heard only the evidence on liability at this hearing with evidence on damages to be presented later if liability was found.

We must first determine if Smith can obtain the damages under her inverse condemnation theory. <u>HNI</u> $[\frown]$  Inverse condemnation is a broad term used to describe a taking of private property for public use without compensation, formal condemnation proceedings, or the consent of the owner. In such cases, compensation may [\*\*8] be recovered by an action in the nature of a damage suit. See Brazos River Authority v. City of Graham, 163 Tex. 167, 354 S.W.2d 99 (1961).

In her pleadings, Smith specifically elected the remedies at law rather than the equitable remedies of rescission, reformation, or injunction. <u>HN2</u>[ $\clubsuit$ ] A defrauded party may elect to accept the situation and recover damages. <u>Carruth v.</u> <u>Allen, 368 S.W.2d 672</u> (Tex. Civ. App.-Austin 1963, no writ).

Smith did not use the term fraud in her allegations, but her factual contentions include the elements of fraud: that the County represented to her that the deeds reflected the negotiated provisions of the transaction when in fact they did not; that she relied upon these representations in signing the instruments; and that she was damaged thereby. This amounts to allegation of fraud, and Smith could elect to seek damages instead of cancellation of reformation.

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We have found no cases in which an inverse condemnation action was used to complain that a deed was obtained fraudulently and did not reflect the parties' prior agreement. <u>HN3[]] Article I. § 17 of the Texas Constitution</u> prohibits the taking of property by a governmental entity without adequate compensation [\*\*9] or consent. Thus, the fraudulent taking of a person's property by a governmental entity without adequate compensation or consent constitutes inverse condemnation. In the present case, this would apply to the portion of property interest that Smith contends was not bargained for or paid for but was obtained by fraud.

The trial judge's oral comment prior to rendering judgment suggests that he refused to recognize Smith's election to seek damages under a theory of inverse condemnation rather than rescission or reformation. The judge stated, "Well, nothing in the pleading that indicated that the Plaintiff offers to tender back any part of the consideration paid her. There's nothing in the pleadings that ask for reformation of the deed. It is therefore ordered adjudged and decreed by this court that I find for the defendant in this case."

In reviewing the case, this Court is not entitled to look at any comments the judge made at the close of a bench trial as a substitute for proper findings of fact and conclusions of law. In the Interest of W.E.R., 669 S.W.2d 716 (Tex. 1984). There are no findings of fact and conclusions of law in the record. Such <u>HN4</u>[ $\uparrow$ ] findings and conclusions were not properly [\*\*10] requested, <sup>3</sup> so the trial court is presumed to have made all findings of fact necessary to support its [\*793] judgment and must be affirmed on any legal theory that is supported by the evidence. <u>Allen v. Allen, 717 S.W.2d 311</u>, <u>313 (Tex. 1986)</u>.

Smith seeks additional compensation for something which the deeds show she has already been compensated for. The warranty deed conveying the land recites that "Ten Dollars (\$ 10.00) and other valuable consideration" was given. The right-of-way deed recites "Ten and No/100 Dollars (\$ 10.00) and other good and valuable consideration." Smith acknowledged that she received \$ 22,500, but she wants to avoid the effect of the deed recitals.

<u>HN5</u>[ $\uparrow$ ] After delivery and acceptance, deeds are regarded as the final expression of the agreement of the parties and the [\*\*11] sole repository of the terms on which they have agreed. <u>Sunderman v. Roberts, 213 S.W.2d 705</u> (Tex. Civ. App.-San Antonio 1948, no writ). Deeds are strong presumptive evidence of an intention to pass title in accordance with their recitals. *Jones v. Jones, 181 S.W.2d* <u>988</u> (Tex. Civ. App.-Dallas 1944, writ refd w.o.m.) An exception, however, to the binding effect of the terms of the deed is when fraud has been committed. Unless Smith proves fraud or misrepresentation, she is conclusively bound by the terms of the deed, even if she did not in fact know what they were. See <u>Dilger v. Dilger, 271 S.W.2d 169</u> (Tex. Civ. App.-Amarillo 1951, no writ); *Farris v. Allstate Insurance Co., 265* <u>S.W.2d 178</u> (Tex. Civ. App.-Fort Worth 1954, no writ).

Smith must not only prove that she relied upon a misrepresentation made by the County but also that such reliance was reasonable. See <u>Schonrock v. Taylor, 212 S.W.2d</u> <u>260</u> (Tex. Civ. App.-Austin 1948, writ refd). <u>HN6</u> The reasonableness of a person's reliance on a particular representation is to be determined by the nature of the representation and circumstances surrounding the making of the representation. <u>Bell v. Henson, 74 S.W.2d</u> 455 (Tex. Civ. App.-Waco [\*\*12] 1934, writ dism'd).

Smith had the burden of proof on all of these points, and as previously stated, without findings of fact and conclusions of law, we must uphold the trial court's judgment on any legal theory that is supported by evidence.  $\underline{HN7}$  The fact finder has the right to believe or disbelieve any part of the evidence.

There was no evidence of any negotiation or discussion concerning the reservation of the mineral interest. <u>HN8</u>[ $\clubsuit$ ] In the absence of a prior severance of the mineral estate, it remains with the surface estate, and reference to the land includes both the surface and the minerals. <u>Zahn v. National</u> <u>Bank of Commerce of Dallas</u>, 328 S.W.2d 783, 792 (Tex. Civ. App.-Dallas 1959, writ refd n.r.e.).

As fact finder, the trial court could have rejected Smith's evidence that the instruments did not conform with the agreement or rejected the evidence on any facet of Smith's fraud presentation. Under the doctrine of merger, <sup>4</sup> the court could have determined that the deeds were the final agreement between the parties. The evidence indicates that the negotiation and discussions were numerous. This point of error is overruled.

[\*\*13] At oral argument, Smith's attorney complained that, because the private road being used by the County to go to the tract does not stay within the straight line right-of-way strip, the County trespasses each time it uses the private road. Smith did not plead this at trial or in her points of error on appeal, so

<sup>&</sup>lt;sup>3</sup> Smith requested findings of fact and conclusions of law but did not file a notice of past due findings as required by <u>TEX. R. CIV. P. 297</u>. See <u>Las Vegas Pecan & Cattle Co. v. Zavala County. 682 S W.2d</u> <u>254 (Tex. 1984)</u>.

<sup>&</sup>lt;sup>4</sup>See <u>Arkansas Oak Flooring Co. v. Mixon, 369 S.W.2d 804</u> (Tex. Civ. App.-Texarkana 1963, no writ).

we cannot address this complaint.

The judgment of the trial court is affirmed.

Ben Z. Grant

Justice

February 11, 1992

Filed February 11, 1992

Publish

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# Sunbelt Utilities v. Public Utility Commission, 589 S.W.2d 392 (1979)

Last updated July 02, 2018 03:21:17 am GMT

# Sunbelt Utilities v. Public Utility Com.

Supreme Court of Texas

October 31, 1979

No. B-8252

**Reporter** 589 S.W.2d 392 \*; 1979 Tex. LEXI**S** 326 \*\*; 23 Tex. Sup. J. 50

Sunbelt Utilities, Appellant v. Public Utility Commission of Texas, Appellee

Subsequent History: [\*\*1] Rehearing Denied December 12, 1979.

Prior History: From Travis County, Direct Appeal

# **Core Terms**

utility system, rate base, contributions, costs, developer, sale of the lot, expensed, utility company, depreciation, development company, properly excluded, recovered

# **Case Summary**

#### **Procedural Posture**

Appellant utilities corporation sought direct appeal from the Travis County District Court (Texas), which affirmed the Public Utility Commission's decision to exclude developer's cost of installing a utility system in a subdivision from the rate base.

#### Overview

A development company installed a utility system in certain subdivisions and expensed the cost against the amount realized from the sale of the lots. Appellee Public Utility Commission excluded approximately one-third from appellant utility corporation's asserted rate base because these sums had been expensed (written off) by the development companies prior to gratuitous transfer of the utility systems to the "brother-sister" utility corporations. The district court upheld the Commission's order. The court affirmed, holding that the costs were properly excluded as contributions in aid of construction because the rate payers had already paid for this system as a part of the purchase price of their lots. This exclusion did not amount to an illegal confiscation of appellant's property in violation of the U.S. Const. amend. V. or <u>Tex. Const. art. 1, § 17</u>.

#### Outcome

The court affirmed the Public Utility Commission's decision to exclude developer's cost of installing a utility system in a subdivision from the rate base because the rate payers had already paid for this system as a part of the purchase price of their lots.

# LexisNexis® Headnotes

Energy & Utilities Law > ... > Rates > Ratemaking Factors > Rate Base

Energy & Utilities Law > Utility Companies > Rates > General Overview

Energy & Utilities Law > ... > Rates > Ratemaking Factors > Rate of Return

## **HNI** [ ] Ratemaking Factors, Rate Base

<u>Tex. Rev. Civ. Stat. Ann. art. 1446c, § 39</u> grants a utility the right to earn a reasonable rate of return on its invested capital. The adjusted value of the utility's invested capital is the foundation of the rate base. <u>Tex. Rev. Civ. Stat. Ann. art.</u> 1446c, § 41(a).

Energy & Utilities Law > ... > Rates > Ratemaking Factors > Rate Base

Energy & Utilities Law > Utility Companies > Rates > General Overview

Energy & Utilities Law > ... > Rates > Ratemaking Factors > Rate of Return

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### **<u>HN2</u>**[**X**] Ratemaking Factors, Rate Base

Contributions by a customer in aid of construction are properly excluded from the rate base. Under this rule, the utility is not allowed to earn **a** rate of return on property acquired from or paid for by the rate payer.

Energy & Utilities Law > ... > Rates > Ratemaking Factors > Rate Base

Energy & Utilities Law > Utility Companies > Rates > General Overview

## <u>HN3</u>[**±**] Ratemaking Factors, Rate Base

When a developer has recovered all or a part of the cost of the utility system through the sale of lots, the regulatory body has excluded that amount from the utility's rate base. The recovery of this cost by the developer in its sale of lots is treated as a contribution in aid of construction.

**Counsel:** For Appellant: David Claflin - Austin, TX.

For Appellee: Joyce Beasley - Austin, TX.

Judges: Charles W. Barrow, Justice.

**Opinion by: BARROW** 

# Opinion

[\*392] This is a direct appeal raising a question of first impression in Texas on the issue of contributions in aid of construction in utility rate base making. <sup>1</sup> The principal question presented is whether the Commission properly excluded the developer's cost of rate base because the rate payers had already paid for this system as a part of the purchase price of their lots. We agree that these [\*393] costs were properly excluded as contributions in aid of construction. Accordingly, we affirm the judgment of the district court which upheld the Commission's order.

[\*\*2] Sunbelt Utilities, a partnership composed of five

corporations which are owned and controlled by William S. O'Donnell and his immediate family, filed an application and statement of intent to raise rates with the Public Utility Commission of Texas. The Commission excluded nearly \$800,000 from Sunbelt's asserted rate base of \$2,374,262 because these sums had been expensed (written off) by the development companies prior to gratuitous transfer of the utility systems to the "brother-sister" utility corporations for each subdivision. The development companies exercised their option under rules of the Internal Revenue Service to write off in the year of sale of the lots the cost of the utility system. All of these companies have common ownership. Each of the five related utility companies is a partner in Sunbelt and the profits or losses of Sunbelt are to be shared in proportion to the number of connections in each subdivision.

 $HN1[\uparrow]$  The statute grants a utility the right to earn a reasonable rate of return on its invested capital. Art. 1446c §  $39.^{2}$  The adjusted value of the utility's invested capital is the foundation of the rate base. Art. 1446c, § 41 (a); Southwestern Bell [\*\*3] Tel v. Public Utility Com'n, 571 S.W.2d 503 (Tex. 1978). See Webb, Utility Rate Base Valuation in an Inflationary Economy, 28 BAYLOR L. REV. 823 (1976); Nichols & Fields, Rate Base Under PURA: How Firm is the Foundation?, 28 BAYLOR L. REV. 861 (1976). As a hypothetical example, assume that the adjusted value of the utility's invested capital is \$1,000. This will be the rate base. Assume further the utility is granted a twelve percent rate of return. It will then earn \$120 on its invested capital of \$1,000. There is no dispute here as to the valuation of the utility system or the twelve percent rate of return found by the Commission.

Sunbelt does not question the rule which is well established in other jurisdictions that <u>HN2[]</u> contributions by a customer in aid of construction are properly excluded from the rate base. Under this rule the utility is not allowed to earn a rate of return on property acquired from or paid [\*\*4] for by the rate payer. See <u>DuPage Utility Co. v. Illinois Commerce Com'n.</u> 47 Ill. 2d 550, 267 N.E.2d 662 (1971); State ex rel. Util. Com'n v. Heater Util., Inc., 288 N.C. 457, 219 S.E.2d 56 (1975); 1 PRIEST, PRINCIPLES OF PUBLIC UTILITY REGULATION at 177 (1969). The parties have not cited us a Texas case on this point and we have found none. However, we believe this rule is correct and here hold that consumer contributions in aid of construction should be excluded from a utility's rate base.

This brings us to the pivotal question in this case: Were the developer's costs of constructing the utility system recovered

 Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment

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<sup>&</sup>lt;sup>1</sup> "Contributions in aid of construction" may be defined as donations or contributions in cash, services or property from states, municipalities or other governmental agencies, individuals, and others for construction purposes. See <u>State ex rel Util. Com'n. v</u> <u>Heater Util. Inc. 288 N C 457, 219 S E.2d 56 (1975)</u>.

<sup>&</sup>lt;sup>2</sup>All statutory references are to Texas Revised Civil Statutes Annotated.

from the rate payers as a part of the purchase price of their lots? Sunbelt agrees that if the developers recovered the cost of the system in the lot sales price, such recovery should be carried over to the Sunbelt partnership because of the identity of ownership between the developer companies and the utility companies.

The crucial facts are undisputed. The development company in each subdivision installed the utilities, streets, sidewalks, and curbs so as to make the property marketable. The lots were then transferred to a related building corporation. [\*\*5] Since most of the financing for the home construction was to be from the Veterans Administration or Federal Housing Administration, the utility system for each subdivision was deeded to a utility company for that subdivision under a trust indenture as required by the FHA. The developer took advantage of a provision of the federal income tax laws and wrote off in one year the entire cost of the utility system. <sup>3</sup> [\*\*6] In Willow Terrace Development [\*394] Co. v. Commissioner of Internal Revenue, 345 F.2d 933 (5th Cir. 1965), the court overruled the Commissioner and upheld the developer-taxpayer's right to deduct the cost of the water and sewage disposal system from the sums realized from sale of the property in the subdivision. Likewise here, the entire cost of the utility system was expensed against the amount realized from sale of the lots. <sup>4</sup> That is, the development corporation deducted the water and sewer systems' cost from lot sales revenue to determine taxable income and paid a lesser amount of federal income tax than would have been paid had the tax write-off not been taken.

Since the development companies were in a forty-eight percent tax bracket, Sunbelt urges that it received only this percentage of the development costs and should be entitled to include the remainder in its rate base. On the other hand, the Commission concluded that since the entire cost of the utility system was expensed by the development companies against the amount realized from sale of the lots, the rate payers had already paid for the utility system and these costs should be excluded from the rate base.

While this problem is one of first impression in this state, it

has been considered by courts and regulatory bodies in other states. The uniform rule followed in these cases is that HN3[  $\mathbf{\hat{T}}$  when a developer has recovered all or a part of the cost of the utility system through the sale of lots, the regulatory body has excluded that amount from the utility's rate base. The recovery [\*\*7] of this cost by the developer in its sale of lots is treated as a contribution in aid of construction. See Florida Cities Water Co. v. Board of Cty. Com'rs, 334 So.2d 622 (Fla. App. 2d 1976); Westwood Lake v. Metropolitan Dade Co. W. & S. Bd., 203 So.2d 363 (Fla. App. 3d 1967); DuPage Utility Co. v. Illinois Commerce Com'n, supra; Killarnev Water Co. v. Illinois Commerce Com'n, 37 Ill. 2d 345, 226 N.E.2d 858 (1967); State v. Heater Util., Inc., supra; Princess Anne Util. C. v. Commonwealth ex rel. S C.C., 211 Va. 620, 179 S E.2d 714 (1971); In Re Green-Fields Water Co., 53 PUR3d 670 (N.J. Bd. of Public Utility Commissioners 1964).

Sunbelt urges that these cases are distinguishable because there was no substantial evidence to support an agreement that a part of the purchase price of the lots included the costs of the utility system. Mr. O'Donnell specifically denied that the utility costs were included in the sales price of the lots and, in fact, said they were not considered in determining the price of the lots. He pointed out that a few of the lots in one of the subdivisions were in a metropolitan water district and that these lots were sold for essentially [\*\*8] the same price. Nevertheless, he conceded that the availability of the utility systems made the lots marketable as home sites. Necessarily, this increased the value of the lots. It would be folly for any developer to say that he did not take into consideration the cost of making the subdivision marketable when he determined the price necessary to make a profit. Furthermore, it is undisputed that the entire cost of the utility system was expensed by the developer against the sum realized from the sale of the lots. Having been fully written off, the developer had a zero rate base insofar as these costs are concerned when the system was transferred without cost to the utility company.

An argument similar to that urged by Sunbelt was rejected in <u>Princess Anne Util. C. v. Commonwealth ex rel. S.C.C.,</u> <u>supra.</u> In doing so, the court said:

"It is true that there was no actual testimony before the Commission relating to what it seems made up the prices of the homes purchased by those who became customers of the utility company. **[\*395]** But it would be wholly unrealistic to say that the costs of the sewerage facilities contributed by the land development companies were not **[\*\*9]** passed on to those customers. As the Commission pointed out in its opinion, it is common practice in real estate development to finance construction of sewerage facilities by the contribution

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<sup>&</sup>lt;sup>3</sup>As a general proposition, expenditures for capital items such as water and sewer systems would not be treated as current expenses because the useful life of the systems extends beyond the period the expenditures were made. However, developers are accorded the right to charge off these expenses in one year rather than capitalize them.

<sup>&</sup>lt;sup>4</sup>Some of the lots were not so treated and this part of the expense was included without objection in the rate base. However, the parties have briefed the question as if all costs were recovered by the developer.

method employed in this case, with the cost of such construction reflected in the prices paid by the purchasers of homes in the finished development. That the same result occurred in this case there can be no doubt. Neither the Commission nor this court needs testimony to tell it what is a matter of common knowledge.

Thus, to allow the utility company a return on contributions in aid of construction would have the effect of requiring the customers to pay twice for the same property. This would be unjust. Such contributions were, therefore, properly excluded by the Commission in determining rate base."

Also, in <u>Florida Cities Water Co. v. Board of Ctv. Com'rs.</u>, <u>supra</u>, it was said that "a reasonable inference may be drawn that the source of these monies (to build the facilities) came from the sale of the lots." See <u>also DuPage Utility Co. v</u> <u>Illinois Commerce Com'n, supra.</u>

We conclude that the finding of the Commission, that the purchasers of the lots in the subdivisions had [\*\*10] paid the developer's cost of the utility system as a part of the purchase price of their lots, is reasonably supported by substantial evidence. See <u>Southwestern Bell Tel. v. Public Utility Com'n.</u> <u>supra.</u> Sunbelt is therefore not entitled to a rate of return on this contributed property and this cost was properly excluded from its rate base. This exclusion did not amount to an illegal confiscation of Sunbelt's property in violation of the 5th Amendment to the United States Constitution or of <u>Art. 1. § 17</u> of the Texas Constitution.

Sunbelt argues that if we should donclude that these expensed costs of the utility system are found to be contributions in aid of construction, it should, in any event, be entitled to depreciation on this contributed property. We have not found any Texas authority on this question and the authorities in other states are divided. In Princess Anne Util. C. v. Commonwealth ex rel. S.C.C., supra, depreciation was not allowed by the Commission on contributed property for the reason that where there was no investment, there was nothing to be recovered through depreciation. The court held that the Commission had not abused its discretion in denying [\*\*11] depreciation. On the other hand, the court in <u>DuPage Utility</u> Co. v. Illinois Commerce Com'n, supra, held that the Commission had not abused its discretion in allowing depreciation on the contributed property for the reason that DuPage would be required to replace the system from time to time.

The Examiner's Report which was adopted by the Commission held, without discussion of the question, that depreciation expense should not be allowed on the costs

excluded from the rate base. We agree that this holding is reasonably supported by substantial evidence.

The judgment of the trial court is affirmed.

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# *Tex. Water Comm'n v. Lakeshore Util. Co.*, 877 S.W.2d 814 (Tex. App.—Austin 1994)

Last updated June 28, 2018 11:43:50 pm GMT

# Tex. Water Comm'n v. Lakeshore Util. Co.

Court of Appeals of Texas, Third District, Austin

May 18, 1994, Filed

No. 3-93-432-CV

#### Reporter

877 S.W.2d 814 \*; 1994 Tex. App. LEXIS 1184 \*\*

TEXAS WATER COMMISSION, APPELLANT v. LAKESHORE UTILITY COMPANY, INC., APPELLEE

**Subsequent History:** [\*\*1] Motion for Rehearing Overruled June 22, 1994. Released for Publication June 22, 1994.

PriorHistory: FROMTHEDISTRICTCOURTOFTRAVISCOUNTY,98THJUDICIALDISTRICT.NO.480,160,HONORABLEPAULR.DAVIS,JR.,JUDGEPRESIDINGImage: Construction of the second sec

Disposition: Reversed and Rendered

# **Core Terms**

customers, facilities, surcharge, expenses, district court, capital investment, interest expense, rate increase, rate of return, tap, operating expenses, contends, loan proceeds, affiliated, costs, disallowance, installed, pumps, sewer, shortfalls, rates, interest payment, water and sewer, sewer service, leasing, argues, bookkeeping, requests, reasonable rate, requirements

## **Case Summary**

#### **Procedural Posture**

Appellant Texas Water Commission sought review of the decision of the 98th Judicial District Court, Travis County, Texas, which reversed appellant's order denying appellee utility company's application for a rate increase for water and sewer services.

#### Overview

Appellant Texas Water Commission determined that appellee utility company was not entitled to a rate increase for water and sewer service. The district court ruled in favor of appellee and remanded the case. The court found that appellant had broad discretion under <u>Tex. Water Code Ann § 13.002 et seq.</u> to determine what costs and charges appellee could pass on to its customers. The court applied the substantial evidence rule to determine whether appellant's order was proper. The court reversed the judgment of the district court and upheld appellant's order denying appellee a rate increase. The court held that appellee failed to prove that the reasonable operating expenses to be passed on to customers were actually incurred. Because all of its customers required the same sewer equipment, appellee could not claim that the service was unique or nonstandard.

#### Outcome

The court reversed the judgment of the district court and affirmed the order of appellant Texas Water Commission, which denied appellee utility company's request for a rate increase for water and sewer services. The court held that appellant had broad discretion in determining what charges could be included in utility rates and appellee had failed to provide sufficient evidence regarding the rate increase.

# LexisNexis® Headnotes

Energy & Utilities Law > Utility Companies > Rates > General Overview

# HN1[🎿] Utility Companies, Rates

The Water Code invests the Texas Water Commission with the authority to fix and regulate the rates charged by water and sewer utilities. *Tex. Water Code Ann.* § 13.181 (1994).

Administrative Law > Judicial Review > Standards of Review > Substantial Evidence

Energy & Utilities Law > Administrative Proceedings > Judicial Review > General Overview

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## HN2[ ] Standards of Review, Substantial Evidence

The court must view the arguments through the prism of substantial evidence review. <u>Tex. Water Code Ann. § 13.381</u> (1988). The test under substantial evidence review is whether the evidence as a whole is such that reasonable minds could have reached the conclusion that the agency must have reached in order to justify its action. In doing so, the court may not substitute its own judgment as to the weight of the evidence. The court must reverse the Texas Water Commission's order if it is not supported by substantial evidence or if the order was arbitrary, capricious, or an abuse of discretion. The court must uphold the Commission's order if (1) the findings of underlying fact in the order fairly support the Commission's findings of ultimate fact and conclusions of law, and (2) the evidence presented at the hearing reasonably supports the findings of underlying fact.

Energy & Utilities Law > ... > Rates > Ratemaking Factors > Operating Expenses

Energy & Utilities Law > Utility Companies > Rates > General Overview

## **<u>HN3</u>**[**X**] Ratemaking Factors, Operating Expenses

See <u>Tex. Water Code Ann. § 13.002(2)</u> (1994).

Energy & Utilities Law > ... > Rates > Ratemaking Factors > Operating Expenses

Energy & Utilities Law > Utility Companies > Rates > General Overview

Energy & Utilities Law > ... > Rates > Ratemaking Factors > Rate of Return

# **<u>HN4</u>**[**X**] Ratemaking Factors, Operating Expenses

Traditionally, a utility's interest payments on long-term debt are used to compute the utility's rate of return. However, nothing in the Water Code mandates that interest payments not be treated as operating expenses, and <u>Tex. Water Code</u> <u>Ann. § 13.185(e)</u> seems to permit such treatment, if found to be reasonable and necessary.

Energy & Utilities Law > Financing > General Overview

Energy & Utilities Law > ... > Rates > Ratemaking

Factors > Rate Base

# **HN5**[**X**] Energy & Utilities Law, Financing

<u>Tex. Water Code Ann. § 13.185(a)</u> (1988) defines invested capital as the actual money cost or the actual money value of any consideration paid, other than money, of the property at the time it shall have been dedicated to public use, whether by the utility that is the present owner or by a predecessor, less depreciation.

Energy & Utilities Law > Utility Companies > Rates > General Overview

## **<u>HN6</u>**[**±**] Utility Companies, Rates

See Tex. Water Code Ann § 13.183(h) (1994).

Administrative Law > Agency Rulemaking > Rule Application & Interpretation > General Overview

Environmental Law > Administrative Proceedings & Litigation > Judicial Review

Administrative Law > Judicial Review > Standards of Review > Rule Interpretation

Energy & Utilities Law > Administrative Proceedings > Judicial Review > General Overview

# <u>*HN7*</u>[**±**] Agency Rulemaking, Rule Application & Interpretation

An agency's interpretation of its own rules is entitled to deference from the courts. As a result, the court's review is limited to determining whether the administrative interpretation is plainly erroneous or inconsistent with the regulation.

Energy & Utilities Law > Regulators > Public Utility Commissions > Authorities & Powers

Energy & Utilities Law > Utility Companies > Rates > General Overview

Energy & Utilities Law > ... > Rates > Ratemaking Factors > General Overview

HN8[**±**] Public Utility Commissions, Authorities &

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#### Powers

The Water Code permits a utility to recover rate-case expenses by including them as part of the utility's cost of service, provided the Texas Water Commission does not find them to be unreasonable, unnecessary, or not in the public interest. <u>Tex. Water Code Ann. § 13.185(h)(1)</u> (1988). Like other determinations on whether to allow expenses requested by a utility, the Commission's ratemaking power includes the discretion to disallow improper legal expenses, provided the Commission does not do so arbitrarily.

**Counsel:** For APPELLANT: The Honorable Dan Morales, Attorney General; Ms. Susan Bergen Schultz, Assistant Attorney General, Austin.

For APPELLEE: Mr. J. Albert Kroemer; Smith & Moore, Dallas.

Judges: Before Justices Powers, Kidd and B. A. Smith

**Opinion by: MACK KIDD** 

## Opinion

[\*816] This is an appeal from a suit for judicial review of an order of the Texas Water Commission (the "Commission"). <sup>1</sup> Lakeshore [\*817] Utility Company ("Lakeshore") filed an application with the Commission seeking a rate increase for its water and sewer services. The Commission in large part denied Lakeshore's application. The district court reversed the Commission's order and remanded the cause to the Commission with instructions. We will reverse the judgment of the district court and affirm the order of the Commission.

#### [\*\*2] BACKGROUND

Lakeshore is a small, privately-owned utility that provides water and sewer services to residential customers in Henderson County. Lakeshore's stock is wholly owned by Sentry Title Company ("Sentry"), as are the physical plant and facilities Lakeshore uses in providing its utility services.

On January 23, 1989, Lakeshore filed an application for a rate and tap fee increase with the Commission. Lakeshore's application also sought a temporary surcharge of \$ 4.58 per month per customer for five years to cover system improvements. The rate increase and surcharge sought by Lakeshore were to apply to approximately 111 residential customers in two subdivisions, Esquire Estates II and Point LaVista. Since Lakeshore's organization in 1978, the utility had received one rate increase, in 1987, which applied only to the Point LaVista subdivision. The Esquire Estates II subdivision was still subject to rates set in 1978. On March 1, 1989, Lakeshore put into effect on an interim basis the rates requested in its application.

After the subdivision homeowners' associations and the Office of Public Utility Counsel objected to the proposed rate increase, an evidentiary hearing was [\*\*3] held before the Commission on August 1-2, 1989. After the hearing, the hearing examiner recommended, and the Commission approved, an order denying the majority of Lakeshore's requests.<sup>2</sup>

Lakeshore brought a suit for judicial review of the Commission's order pursuant to the Administrative Procedure Act. See <u>Tex. Gov't Code Ann. § 2001.171</u> (West Supp. 1994). <sup>3</sup> Following a hearing on June 7, 1991, the district court rendered final judgment, reversing the Commission's order and remanding the cause to the Commission. In its judgment, the district court stated that it found "numerous errors in the treatment of this case by the Texas Water Commission."

[\*\*4] The Commission appeals the district court's judgment, bringing seven points of error. We will reverse the judgment of the district court and affirm the Commission's order.

#### DISCUSSION

#### **Ratemaking Authority of the Texas Water Commission**

<u>HN1</u> The Water Code invests the Commission with the authority to fix and regulate the rates charged by water and

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<sup>&</sup>lt;sup>1</sup> Effective September 1, 1993, the Texas Water Commission was renamed the Texas Natural Resource Conservation Commission. Act of July 30, 1991, 72d Leg., 3d C.S., ch. 3, § 1.085, 1991 Tex. Gen. Laws 4, 42.

 $<sup>^2</sup>$  The Commission granted Lakeshore a small increase in rates, but denied the balance of Lakeshore's requests. We will discuss the Commission's order in greater detail while addressing the Commission's points of error.

<sup>&</sup>lt;sup>3</sup> All citations in this opinion are to the current Administrative Procedure Act rather than the former Administrative Procedure and Texas Register Act, because the recent codification did not substantively change the law. Act of May 4, 1993, 73d Leg., R.S., ch. 268, § 47, 1993 Tex. Gen. Laws 583, 986; Administrative Procedure Act, <u>Tex Gov't Code Ann. §§ 2001.001-902</u> (West Supp. 1994) [hereinafter APA].

sewer utilities. <u>Tex. Water Code Ann. § 13.181</u> (West Supp. 1994). This appeal, in large part, represents a conflict between two Water Code provisions that govern the Commission's ratemaking authority. On the one hand, the Commission must fix a utility's "overall revenues at a level that will: (1) permit the utility a reasonable opportunity to earn a reasonable rate of return on its invested capital used and useful in rendering service to the public over and above its reasonable and necessary operating expenses; and (2) preserve the financial integrity of the utility." <u>Tex. Water Code Ann. § 13.183(a)</u> (West Supp. 1994). On the other hand, "in any proceeding involving any proposed change of rates, the burden of proof shall be on the utility [\*818] . . is just and reasonable." [\*\*5] <u>Tex. Water Code Ann. § 3.184(c)</u> (West 1988).

The overall positions taken by the parties mirror these code provisions. Lakeshore argues that the Commission has acted arbitrarily and capriciously--even punitively--by approving a rate increase of only \$ 1,265.40 per year. <sup>4</sup> Since Lakeshore has operated at an average loss of approximately \$ 27,800 per year, Lakeshore contends that the Commission's decision threatens the utility's financial survival. The Commission responds that Lakeshore simply failed to shoulder its burden of proof. The Commission argues that the evidence in the record is wholly inadequate to justify the increase in rates and tap fees, as well as the surcharge, requested by Lakeshore.

#### [\*\*6] Standard of Review

**HN2** We must view the arguments of Lakeshore and the Commission through the prism of substantial evidence review. <u>Tex. Water Code Ann. §</u> 13.381 (West 1988); <u>Texas</u> Water Comm'n v. Customers of Combined Water Sys., 843 S.W.2d 678. 680-81 (Tex. App.-Austin 1992, no writ). The test under substantial evidence review is whether the evidence as a whole is such that reasonable minds could have reached the conclusion that the agency must have reached in order to justify its action. APA § 2001.174(2)(E); Texas State Bd. of Dental Examiners v. Sizemore, [59 S.W.2d 114, 116 (Tex.

1988). We must review the record to determine whether there was a reasonable basis for the Commission's action. Customers of Combined Water Sys., 843 SW.2d at 681; United Resource Recovery, Inc. v. Texus Water Comm'n, 815 S.W.2d 797, 801 (Tex. App.--Austin 1991, writ denied). In doing so, we may not substitute our own judgment as to the weight of the evidence. APA § 2001.174; Customers of Combined Water Sys., 843 S.W.2d at 680-81. We must reverse the Commission's order if it is not supported by substantial evidence or if the order was arbitrary, capricious, or an [\*\*7] abuse of discretion. APA § 2001.174(2)(F); Customers of Combined Water Sys., 843 S.W.2d at 680. We must uphold the Commission's order if (1) the findings of underlying fact in the order fairly support the Commission's findings of ultimate fact and conclusions of law, and (2) the evidence presented at the hearing reasonably supports the findings of underlying fact. Customers of Combined Water Sys., 843 S.W.2d at 680,

#### Interest Expense on Loan from Sentry

In its first point of error, the Commission contends that the district court erred in finding that the Commission should have allowed \$ 11,410 in claimed interest expense. The \$ 11,410 interest charge was incurred on a loan from Sentry, Lakeshore's parent company, paid incrementally to Lakeshore over an eight-year period. In its application, Lakeshore requested that the interest expense be treated as an operating expense. Lakeshore presented uncontroverted evidence that the payments were made by Sentry to help Lakeshore meet shortfalls in its operating revenues. However, while the payments from Sentry were recorded as deposits to Lakeshore's account, Lakeshore's records did not specify how the loan proceeds were [\*\*8] used. Further, there was testimony at the hearing that Lakeshore had operated several utility systems over the eight-year period, and Lakeshore was unable to produce evidence that the loan proceeds had been used only on Esquire Estates II and Point LaVista, the subdivisions from which Lakeshore was seeking the rate increase.

The Commission disallowed the interest payments for three reasons. First, because Lakeshore offered no evidence detailing how the loan proceeds were expended other than that the proceeds were used for the daily operating expenses of the utility, the Commission **[\*819]** found that "the accompanying request for interest expense was not established as reasonable and necessary." Second, the Commission found that the interest payments from Lakeshore to Sentry were inappropriate "in light of the artificial separation of ownership and operation of the utility." Third, the Commission found that the "cash flow problems

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<sup>&</sup>lt;sup>4</sup> Lakeshore describes itself as a small utility struggling to properly request a rate increase so that it may regain its financial viability, and yet hold the costs of seeking a rate increase to a minimum. Lakeshore believes that its treatment by the Commission in this rate case was arbitrary and capricious primarily because it feels that it is inappropriate to hold a small utility like itself to the same standards of proof required of large utility companies. While the statutes and rules presently make no such distinction, the current Natural Resource Conservation Commission could consider promulgating rules to alleviate the financial burden imposed on small utilities in bringing a rate case.

experienced by the utility should have been resolved by properly prepared and presented rate increase requests."

Lakeshore argues that it met its burden of presenting evidence that the interest expense was reasonable and necessary. During the hearing, Lakeshore's [\*\*9] general manager, Alan Whatley, testified that the loan proceeds were used to cover the shortfall between Lakeshore's revenue and expenses; that the funds were used solely for operating expenses; and, that the interest rate charged by Sentry was below the market rate. Lakeshore contends that this evidence established that it was entitled to have the interest expense included in its rate base. <u>Tex. Water Code Ann. § 13.185(c)</u> (West 1988). The district court agreed with Lakeshore, finding that the Commission erred in disallowing the interest expense.

Lakeshore is correct that interest payments made by a utility to its parent company *may* be treated as operating expenses for ratemaking purposes. <u>HN3[]</u> However, <u>section</u> <u>13.185(e) of the Water Code</u> permits the Commission to treat interest payments to affiliated interests <sup>5</sup> as operating expenses only under certain circumstances:

Payment to affiliated interests for costs of any services, or any property, right or thing, or *for interest expense* may not be allowed either as capital cost or *as expense* except to the extent that the regulatory authority finds that payment to be reasonable and necessary. A finding of reasonableness [\*\*10] and necessity must include specific statements setting forth the cost to the affiliate of each item or class of items in question and a finding that the price to the utility is no higher than prices charged by the supplying affiliate to its for the same item or items, or to unaffiliated persons or corporations.

<u>Tex. Water Code Ann § 13.185(e)</u> (West 1988) (emphasis added). <sup>6</sup> Thus, <u>section 13.185(e)</u> only permits inclusion of interest payments to an affiliated interest if the Commission finds the payments were "reasonable and necessary." The Commission is given considerable discretion in making this determination. We conclude that the record supports the

<sup>6</sup> <u>HN4</u>[ $\clubsuit$ ] Traditionally, a utility's interest payments on long-term debt are used to compute the utility's rate of return. <u>Southern Union</u> <u>Gas Co. v. Railroad Comm'n, 692 S.W.2d 137, 141</u> (Tex. App.--Austin 1985, writ ref'd n.r.e.). However, nothing in the Water Code mandates that interest payments not be treated as operating expenses, and <u>section 13 185(e)</u> seems to permit such treatment, if found to be "reasonable and necessary."

Commission's disallowance of the interest payments for the following reasons.

[\*\*11] First, as we have stated, the burden was on Lakeshore to prove that the interest expense was reasonable and necessary. Tex. Water Code Ann. § 13.184(c) (West 1988). Lakeshore failed to carry this burden: Lakeshore did not demonstrate how the loan proceeds contributed to the systems that provided services to the Point LaVista and Esquire Estate II water subdivisions, from which Lakeshore sought a rate increase. Lakeshore merely presented testimony that the loan proceeds were used to cover shortfalls in the utility's operating revenues. Without knowing how the loan proceeds were spent, the Commission could not properly determine that the loan payments were reasonable and necessary for Lakeshore's provision of service to these customers. Additionally, evidence presented in the hearing indicates that Lakeshore had operated several systems during the period when the loan proceeds were received. Lakeshore's manager was unable to guarantee that the loan payments were spent only on the two systems from whose ratepayers Lakeshore was seeking a rate increase. We conclude that this evidence adequately supports the Commission's disallowance of the interest expense.

Lakeshore contends, however, [\*\*12] that in determining whether to allow the interest [\*820] expense, the Commission was permitted only to consider the factors referred to in section 13.185(e), namely, "the cost to the affiliate of each item or class of items in question" and that "the price to the utility is no higher than prices charged by the supplying affiliate to its other affiliates or divisions for the same item or items, or to unaffiliated persons or corporations." Tex. Water Code Ann. § 13.185(e) (West 1988). We disagree with Lakeshore's interpretation of this section. While section 13.185(e) requires that a Commission finding of reasonableness and necessity be supported by the above inquiries, the provision does not prohibit consideration of other factors. Section 13 185(e) only requires the above inquiries if the Commission makes a finding of reasonableness and necessity. Accordingly, we do not think the Commission acted arbitrarily and capriciously by basing its disallowance of the expense on Lakeshore's failure to present a breakdown of the use of the loan proceeds. Indeed, a breakdown was necessary for the Commission to determine that the loan was used to meet reasonable and necessary expenses.

The [\*\*13] Commission also based its disallowance of the interest expense on the fact that Lakeshore could have sought rate increases to meet its shortfalls over the eight-year period rather than obtaining loans from its parent company. We view this factor as properly part of the Commission's analysis.

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<sup>&</sup>lt;sup>5</sup> See <u>Tex Water Code Ann. § 13.002(2)</u> (West Supp. 1994) (defining "affiliated interest").

Several policy considerations support encouraging utilities to seek periodic rate increases to cover operating shortfalls rather than obtaining loans. First and foremost is the issue of administrative oversight. The provisions of the Water Code "establish a comprehensive regulatory system that is adequate to the task of regulating retail public utilities to assure rates, operations, and services that are just and reasonable to the consumers and to the retail public utilities." Tex Water Code Ann. § 13.001(c) (West Supp. 1994). The Commission is charged with the duty of "protecting the public interest inherent in the rates and services of water and sewer utilities." Tex. Water Code Ann. § 13.001(a) (West Supp. 1994). If a utility obtains a loan to cover revenue shortfalls over an extended period of time, and then seeks inclusion of the operating interest expense as an expense. the Commission [\*\*14] tends to lose its ability to oversee the utility's operations. <sup>7</sup> [\*\*15] Furthermore, regular rate increases to meet shortfalls, rather than loans, more fairly allocate the cost of water and sewer services to ratepayers over time. The Commission's staff presented evidence that the effect of taking out loans to account for shortfalls in operating revenues over a period of years and then including the interest expense in the utility's operating expenses, as opposed to seeking periodic rate increases to meet the shortfalls, has the effect of forcing current ratepayers to subsidize the lower rates paid by customers in past years. <sup>8</sup> Accordingly, for these policy reasons and the lack of evidence in the record regarding how the loan proceeds were used, we conclude that the Commission did not err in disallowing the interest expense. The Commission's first point of error is sustained.

# Rate of Return Based on Invested Capital or Leasing Costs

In its second point [\*\*16] of error, the Commission contends that the district court erred [\*821] in finding that the Commission should have granted Lakeshore a reasonable rate of return on invested capital for the plant and equipment owned by Sentry, the parent company, or in the alternative, an allowance for the cost of leasing the facilities from Sentry. During the hearing, Lakeshore requested inclusion of the costs of the Sentry-owned facilities in its rate base as an alternative to inclusion of the interest expense. The Commission, however, interpreted Lakeshore's rate-increase application as requesting a zero rate of return, and further determined that Lakeshore could not receive a rate of return on the water and sewer facilities because Lakeshore did not own them. The Commission instead determined that Lakeshore's rate base was \$ 7,204, based upon staff recommendations that certain items be capitalized. The district court concluded that the Commission erred, finding that it should have granted Lakeshore a rate of return on the facilities owned by Sentry, so long as they were "used by and useful to Lakeshore in providing service to its customers," or alternatively, should have granted a rate of return on "a reasonable [\*\*17] amount for the leasing of such facilities together with the cost of improvements made to the system [by Lakeshore]."

As an initial matter, we do not agree with the Commission's contention that Lakeshore requested a zero rate of return in its application. A liberal reading of the application indicates that the utility requested a rate of return based on the value of the Sentry-owned facilities. Question 17 on the rate application asked, "Why would this rate of return be considered reasonable in today's market?" Lakeshore responded, "Reasonable Rate would be 13-15% on Cap. (\$ 385,000.00)<sup>9</sup> water & sewer systems. *None received since 1978."* We conclude that this response was adequate to apprise the Commission that Lakeshore was requesting that the Sentry-owned facilities be treated as its invested capital.

[\*\*18] Additionally, contrary to the Commission's view, there conceivably could be situations in which a utility's

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<sup>&</sup>lt;sup>7</sup> The Commission computes a utility's allowable expenses by considering only expenses incurred in a *single* test year chosen for the rate proceeding, adjusting for known and measurable changes in the test year's expenses. 31 Tex. Admin. Code § 291.31(b) (1993). Review of the loan in this case essentially entails consideration of *multiple* test years, since the loan proceeds were obtained over an eight-year period.

<sup>&</sup>lt;sup>8</sup> Also, the Commission's staff took the position that the interest expense necessarily should not be passed on to Lakeshore's customers because it resulted solely from a management decision to obtain a loan rather than a rate increase. Wayne M. Wiley, Jr., a Commission accountant, testified at the hearing as follows:

If the company chooses not to come in on an annual basis for a rate increase but, instead, chooses to operate the company at what it calls an operating loss, then it should not be, in my opinion, a problem that the utility customers must be responsible for.

What they are asking the utility customers to do is to be responsible for decisions made by management. Management is the one that decided not to ask for a rate increase, and if then that required that they put some extra money into the system, then that was their decision--not the customers, and it certainly wouldn't have to have interest on a hundred and fourteen thousand or whatever the amount was to be their responsibility.

<sup>&</sup>lt;sup>9</sup> \$ 385,000 was the value of the facilities that Lakeshore listed in its application as being owned by its parent, Sentry, but used by Lakeshore to provide water and sewer services to Lakeshore's customers.

facilities are wholly owned by a separate entity, <sup>10</sup> and yet the utility meets its burden of demonstrating that it is entitled to a rate of return on the facilities. <u>Section 13.183(a)(1) of the Water Code</u> requires only that a utility's invested capital be "used and useful in rendering service to the public" for the utility to earn a reasonable rate of return on the invested capital. <u>Tex. Water Code Ann. § 13.183</u> (West Supp. 1994). However, we need not address in this case whether ownership of facilities is necessary for treatment as invested capital because we conclude that Lakeshore failed to meet its burden of proof in establishing the value of the facilities as invested capital pursuant to the Water Code.

[\*\*19] <u>HN5</u>[ →] <u>Section 13. (85(a) of the Water Code</u> defines invested capital as "the actual money cost or the actual money value of any consideration paid, other than money, of the property at the time it shall have been dedicated to public use, whether by the utility that is the present owner or by a predecessor, less depreciation." <u>Tex. Water Code Ann.</u> <u>§ 13.185(b)</u> (West 1988). Lakeshore refers in its brief to an "unrebutted showing of a \$ 10,000 rate base capital," referring to the values listed on its rate-increase application. → However, this portion of Lakeshore's application is not a part of the evidence which would support a Commission finding. The hearing examiner only admitted Lakeshore's application into evidence for the *limited purpose* of showing what rate increase Lakeshore was seeking and the expenses Lakeshore claimed to support its request.

Furthermore, even if this information were part of the evidence before the Commission, it would not support treating the facilities as invested capital. The rate-increase application was a form generated by the Commission. For both the water and sewer facilities, [\*822] the form requested a description of various items, such as land, structures [\*\*20] and equipment, as well as additional components of the water and sewer systems. To the right of each item, space was provided for the date of installation, the original cost when installed, and the annual depreciation expense for each item. Lakeshore listed each item for its water and sewer systems, but left blank each item's date of installation, original cost when installed, and annual depreciation. Lakeshore then listed a total original cost when installed for the entire water facility and the entire sewer facility. In addition, Lakeshore listed without elaboration \$ 12,500 in improvements made to both the water and sewer

facilities.

Lakeshore's application lacks the information required by <u>section 13.185(a) of the Water Code</u>; the application does not contain (1) a breakdown by item of the cost of the facilities when installed; (2) the date of installation of each item; or (3) a depreciation value for each item. <sup>11</sup> Because Lakeshore did not introduce into the record the evidence necessary for the Commission to evaluate the facilities as invested capital, Lakeshore cannot complain that the Commission did not grant it a reasonable rate of return on the Sentry-owned facilities [\*\*21] as invested capital.

Lakeshore has made several persuasive arguments, both in its brief and in oral argument, attacking the Commission's disallowance of Lakeshore's interest expense and the Commission's refusal to [\*\*22] treat the Sentry-owned facilities as Lakeshore's invested capital. Lakeshore first argues that the Commission has taken internally inconsistent positions. On the one hand, the Commission held that Lakeshore should be allowed neither a return on the Sentryowned facilities nor a reasonable expense for the costs of leasing the facilities because the facilities are owned by Sentry. On the other hand, the Commission also disallowed the interest expense Lakeshore incurred on its loans from Sentry because Sentry is an "affiliated interest." Lakeshore contends that the Commission should either treat Lakeshore and Sentry as one entity, and grant Lakeshore a rate of return on the facilities owned by Sentry, or treat Lakeshore and Sentry as separate entities, and allow Lakeshore's interest expense. Lakeshore also points to the Commission's valuation of Lakeshore's invested capital at \$ 7,204, arguing that this value is clearly inadequate, since no utility could provide water and sewer services to 111 customers with only such meager facilities at its disposal.

These arguments clearly influenced the district court, which ordered the Commission to grant Lakeshore a reasonable rate of return or, [\*\*23] alternatively, include as an allowable

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<sup>&</sup>lt;sup>10</sup> This Court has recognized that "much of the utility industry consists of holding company arrangements in which the utility operating company is the subsidiary of a parent corporation." *General Tel. Co. v. Public Util. Comp.'n, 628 S W.2d 832, 837* (Tex. App.--Austin 1982, writ refd n.r.e.).

<sup>&</sup>lt;sup>11</sup> Though Lakeshore has not cited this portion of the record in its brief, the administrative record does contain additional evidence of the facilities' value. During the hearing, Alan D. Whatley, Lakeshore's manager, testified as follows when asked about the construction costs of the facilities:

It would be an estimate. I can't give it to you accurately now, but I will be able to. It's about \$ 300,000 for the water and the sewer system, equally about \$ 150,000 for the water system and about that for the sewer collection and treatment plant and the land that the treatment plant went on.

Mr. Whatley never did provide documentation of the construction costs of the facilities. This "estimate" similarly lacks the specificity required by the Water Code for treatment as invested capital.

cost the cost of leasing the facilities from Sentry. However, when these otherwise compelling arguments are measured against the cold reality of the administrative record, they fail. As we have stated, Lakeshore failed to prove pursuant to the requirements of the Water Code the value of the facilities to qualify as invested capital. With finding that the Commission should have granted Lakeshore an allowance for the cost of leasing the facilities from Sentry as an alternative, we note that Lakeshore's application or in the administrative record to indicate that a lease existed or that payments were made to Sentry for the use of the facilities, nor is there any testimony regarding the reasonable value of a hypothetical lease between Lakeshore and Sentry.

Because the application was not in evidence, and even if it had been in evidence, would not have supported the facilities' treatment as invested capital upon which Lakeshore [\*823] could receive a rate of return, we cannot conclude that the Commission erred in refusing Lakeshore's request for a rate of return on the Sentry-owned facilities. Accordingly, [\*\*24] we sustain the Commission's second point of error.

#### Surcharge for Cost of Improvements

In its third point of error, the Commission contends that the district court erred in finding that the Commission should have allowed Lakeshore to recover from its customers a surcharge for the cost of improvements.

Lakeshore requested that the Commission allow it to impose a surcharge on its customers to cover the cost of several system improvements. The requested surcharge was to be billed to its customers at a rate of \$ 4.58 per month for five years. At the time of the hearing, Lakeshore had already spent approximately \$ 17,700 of the requested surcharge, which it had obtained from a private lender, on improvements to the Point LaVista system. Lakeshore asserted that the fact that it had already spent a portion of the requested surcharge demonstrated that it was entitled to receive the surcharge. Lakeshore intended to spend the remaining \$ 7,300 on drilling a water well on property owned by Participation Development Corporation, from which Lakeshore purchased water and sewage treatment services for its Esquire Estate II customers. To support its requested surcharge, Lakeshore cited [\*\*25] instances where the Public Utility Commission of Texas, the 12 Commission's predecessor agency, had approved surcharges for water utilities.

The Commission disallowed the \$ 25,000 surcharge. The Commission took the position that the normal method for recovering capital investments was to include them in the utility's rate base through capitalization, whereby the utility could receive a return on its investment. The Commission conceded that in exceptional cases, the utility could collect revenue through a surcharge; for example, when the utility was unable to obtain financing elsewhere. However, since Lakeshore had *already* obtained financing from a private lender for the bulk of the amount it was seeking, the Commission did not consider this an exceptional circumstance [\*\*26] where a surcharge was appropriate. Furthermore, the Commission relied upon hearing testimony that surcharges shift the risk of operating a utility from the utility to its customers, and that borrowing capital for improvements is just a part of the business of running a utility. Finally, the Commission regarded a surcharge for the remaining \$ 7,300 as inappropriate because Lakeshore did not provide evidence of the expected cost of drilling the well, and because the well was to be drilled on the property of another utility, and therefore would serve to benefit the other utility's customers. The district court found that the Commission's disallowance of the surcharge was error.

The Water Code provides that the Commission *may* permit a utility to collect a surcharge from its customers.

<u>HN6[]</u> In a rate proceeding, the regulatory authority may authorize collection of additional revenues from the customers to provide funds for capital improvements necessary to provide facilities capable of providing adequate and continuous utility service *if an accurate* accounting of the collection and use of those funds is provided to the regulatory authority. A facility constructed with surcharge [\*\*27] funds is considered customer contributed capital or contributions in aid of construction and may not be included in invested capital, and depreciation expense is not allowed.

<u>Tex. Water Code Ann. § 13.183(b)</u> (West Supp. 1994) (emphasis added). <u>Section 13.183(b)</u> permits the Commission to allow a utility to collect a surcharge, *provided* the utility furnishes the Commission with information regarding the intended use of the funds collected. Additionally, the Water Code grants the Commission discretion to determine whether a surcharge is appropriate. Given that (1) Lakeshore had already succeeded in obtaining a loan to defray a significant portion of the requested surcharge, (2) Lakeshore did not present evidence **[\*824]** regarding the expected cost of drilling the well, and (3) the well was to be drilled on the property of another utility system whose customers would

<sup>&</sup>lt;sup>12</sup> Water and sewer utility regulation was transferred from the Public Utility Commission to the Texas Water Commission effective March 1, 1986. *See* Act of May 25, 1985, 69th Leg., R.S., ch. 795, § 10.003(a), 1985 Tex. Gen. Laws 2719, 2820.

benefit at the expense of Lakeshore's customers, we conclude that the Commission did not err in denying the requested surcharge. The Commission's third point of error is sustained.

#### **Increase in Sewer Tap Fees**

In its fifth point of error, the Commission contends that the district court erred in finding that [\*\*28] the Commission should have granted Lakeshore an increase in sewer tap fees. A \$ 550 tap fee, charged when service was installed for new customers, was permitted under Lakeshore's tariff in effect at the time of the hearing. However, Lakeshore had begun charging new customers a \$ 1,150 tap fee prior to the hearing.

Lakeshore argued that the added fee covered the cost of installing sewer pumps at the customers' residences, which was necessary given the nature of the sewer service provided to its customers. Lakeshore operates a pressure effluent sewer system, as opposed to a gravity flow system, the latter being the type of system most commonly used in sewer systems throughout the country. Lakeshore's customers reside on lakefront property, just above lake-level. Consequently, sewage must be pumped uphill to Lakeshore's sewer mains at the roadway level. Lakeshore contended that because a pressure effluent system was a "non-standard sewer system," they were justified in passing the extraordinary expense, *i.e.*, the cost of the pumps, on to their customers. The record indicates that all of Lakeshore's sewer service customers in the Point LaVista and Esquire Estates II subdivisions [\*\*29] require a pressure effluent pump.

The Commission denied Lakeshore an increase in sewer tap fees. The Commission found that Lakeshore could not charge its customers for the sewer pumps because they were "standard within the Lakeshore system." The district court reversed, finding that the Commission erred by denying the tap fee increase because it failed to "recognize the unique costs associated with providing sewer service using a pressure effluent system necessary because most of Lakeshore's customers are located below the level of its sewer mains."

The Commission contends that its rule 291.85(e)(2) governs the setting of Lakeshore's tap fees. 31 Tex. Admin. Code § 291.85(e)(2) (1993). Rule 291.85(e)(2) reads in part, "The individual residential customer shall not be charged for any additional production, storage, or treatment facilities unless the customer places *unique*, *nonstandard service demands upon the systems*, in which case the customer may be charged the full cost of extending service to and throughout their property . . . ." (emphasis added). The Commission argues that since *all* of Lakeshore's customers require the sewer pump, it cannot be a "unique, nonstandard" [\*\*30] service demand upon Lakeshore's system. Lakeshore contends that the Commission's own rules provide two alternate justifications for increasing its tap fees to cover the cost of installing the pumps. First, Lakeshore cites 31 Tex. Admin. Code § 291.85(b)(1)(C) (1993), which allows a utility to charge an additional fee "for tap expense not normally incurred, such as a grinder pump or a road bore for customers outside of subdivisions or residential areas." Lakeshore contends that rules 291.85(b)(1)(C) and 291.85(e) together allow the utility "to pass extraordinary expenses associated with provisions of service on to the customers requiring such extraordinary service." Second, Lakeshore relies upon another Commission rule, which states, "In determining standard practice, the commission will be guided by the provisions of American Water Works Association, and such other codes and standards that are generally modified by this commission .... " 31 Tex. Admin. Code § 291.95 (1993) (emphasis added). Lakeshore argues that because there is no evidence or finding in the Commission order that its pumps fall under such "standard practice," the Commission's disapproval of the increase in [\*\*31] tap fees is unsupported by substantial evidence.

<u>HN7</u> An agency's interpretation of its own rules is entitled to deference from the courts. Public Util Comm'n v. Gulf States Util., 809 S.W.2d 201, 207 (Tex. 1991); Reed v. Dep't of Licensing and Regulation, 820 S.W.2d 1, 3 [\*825] (Tex. App.--Austin 1991, no writ). As a result, "our review is limited to determining whether the administrative interpretation 'is plainly erroneous or inconsistent with the regulation." Gulf States Util., 809 S.W.2d at 207 (quoting United States v. Larionoff. 431 U.S. 864, 872, 53 L. Ed. 2d 48, 97 S. Ct. 2150 (1977)). We regard the Commission's interpretation as neither plainly erroneous nor inconsistent with the wording of rule 291.85(e)(2). Accordingly, given the evidence in the record that all of Lakeshore's customers require a pressure effluent pump, we conclude that the Commission did not err in denying Lakeshore's request for an increase in tap fees. The Commission's fifth point of error is sustained.

#### **Other Points of Error**

In its fourth point of error, the Commission contends that the district court erred in finding that the Commission should have granted Lakeshore [\*\*32] additional costs to meet bookkeeping and consulting requirements. In its ninth finding of fact, the Commission determined that Lakeshore "needs to maintain more complete and detailed bookkeeping and should segregate the bookkeeping for the Point LaVista and Esquire

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Estates II systems, which could require additional bookkeeping." Lakeshore argued in its motion for rehearing before the Commission and before the district court that while it had received the bookkeeping salary expenses requested in its application, its request had not anticipated the additional expense that the utility would incur in order to comply with the Commission's order.

In order for a utility's expenses to be categorized as reasonable operating expenses, the utility must prove that operating expenses have been *actually incurred*. <u>Public Util</u>. <u>Comm'n v Houston Lighting & Power Co., 748 S W.2d 439</u>, <u>441 (Tex. 1987)</u>. Accordingly, the Commission properly denied Lakeshore's request for additional costs to meet future bookkeeping and consulting requirements. Lakeshore may seek recovery of these expenses, if they are indeed incurred, in a future rate proceeding, but the Commission's denial of the future bookkeeping [\*\*33] expenses in this proceeding was not error. The Commission's fourth point of error is sustained.

In its sixth point of error, the Commission argues that the district court erred in finding that Lakeshore was entitled to attorney's fees in addition to those awarded by the Commission. In its application, Lakeshore requested that \$ 600 be included as operating expenses, representing the costs of preparing the application. During Lakeshore's presentation of its rebuttal evidence in the hearing, Lakeshore presented testimony that its attorney had dedicated forty hours of labor, at \$ 80 per hour, in preparing for the hearing; in effect, Lakeshore sought to orally amend its request to ask for an additional \$ 3,200 in attorney's fees. Then, in its written closing statement, submitted one and one-half months after the evidentiary hearing had ended, Lakeshore requested an additional \$ 17,918 for legal fees and expenses incurred in the period following the hearing. <sup>13</sup> Lakeshore increased the latter request to \$ 19,408.61 in its response written closing statement, supporting the request with an attached affidavit.

[\*\*34] The Commission allowed Lakeshore \$ 600 for ratecase expenses. The Commission disallowed any additional expenses on the basis that "rate case expenses should bear a reasonable relationship to the amount of rate increase allowed," and because no evidence was properly introduced with respect to post-hearing rate case expenses incurred by Lakeshore." The district court held that the Commission erred, finding that the Commission failed to include "[a] reasonable amount for attorney's fees incurred by Lakeshore in pursuing its rate increase application and this appeal and rehearing."

<u>HN8</u>[ $\frown$ ] The Water Code permits a utility to recover ratecase expenses by including them as part of the utility's cost of service, provided the Commission does not find them to be "unreasonable, unnecessary, or not in the public interest." <u>Tex.</u> <u>Water Code Ann. § 13 185(h)(1)</u> (West 1988). Like other determinations on whether to allow expenses [\*826] requested by a utility, the Commission's ratemaking power includes the discretion to disallow improper legal expenses, provided the Commission does not do so arbitrarily. See <u>Public Util. Comm'n v. Houston Lighting & Power Co., 748</u> <u>S.W.2d at 441; Suburban Util. Corp. [\*\*35] v. Public Util.</u> <u>Comm'n, 652 S.W.2d 358, 362-63 (Tex. 1983)</u>. Lakeshore requested the additional \$ 3,200 in rate-case expenses during its rebuttal segment of the hearing and requested the additional

\$ 17,918 six weeks after the hearing was adjourned. Thus, the other parties to the Commission proceeding were given no opportunity to present their own evidence to counter either of Lakeshore's added requests. Given the fact that Lakeshore made its requests so late in the proceedings, we are unable to conclude that the Commission improperly exercised its discretion in disallowing the additional expenses. The Commission's sixth point of error is sustained.

In its seventh point of error, the Commission argues that the district court erred in reversing the Commission's order that directs Lakeshore to refund the excessive rates collected during the pendency of the rate case. The Water Code provides that a utility must give a credit to its customers equal to the difference between the rates charged during the pendency of the administrative hearing and the rates established by the Commission's final order: "Unless otherwise agreed to by the parties to the rate proceeding, the utility shall [\*\*36] refund or credit against future bills all sums collected during the pendency of the rate proceeding in excess of the rate finally ordered plus interest as determined by the regulatory authority." Tex. Water Code Ann. § 13.187(c) (West Supp. 1994). Accordingly, because we are reversing the district court's judgment and affirming the Commission's order, we sustain the Commission's seventh point of error.

#### CONCLUSION

For the foregoing reasons, we reverse the judgment of the district court and affirm the order of the Texas Water Commission.

Mack Kidd, Justice

<sup>&</sup>lt;sup>13</sup> The bulk of this request was to cover fees paid to a law firm that aided in the preparation of the written closing statement in which the request appears. This firm neither represented Lakeshore during its hearing before the Commission nor represents Lakeshore on appeal.

Before Justices Powers, Kidd and B. A. Smith

Reversed and Rendered

Filed: May 18, 1994

End of Document

# Exhibit DDU-2, excerpted pages 79, 85, 127, and 133 of 151

	UTILITY NAME Double Diamond Utility Company, Inc. WHITE BLUFF (Water) SCHEDULES - CLASS B RATE/TARIFF CHANGE III-3 UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION											Schedule III-3 (Provide a schedule for each PWS system)		
	12/31/2015										Add schedules as nee	ded, provide a sum	mary also	
	[A]	[B]	[(	C]	[D.1]	[D 2]	[D]= [D.1] - [D.2]			Depreci	ation			
		Date of			0	Customer	Adjusted Original		Time in Service	e	[E] = [D]/[C]	[F]	[G] = [D]-[F] Net	
Line 190	Item	Installation	Service Life (y	rs) * **	Original Cost when installed \$	CIAC amount	Cost for Customer CIAC <sup>1</sup>	Years in Service	Months	Days	Annual ( <b>\$</b> )	Accumulated (\$) (Reserve)	Book Value (\$)	
1	303 Land and land rights	various			42,160	-	42,160		various			-	42,160	
2	307 Wells		50		-	-	- ]		various		-	•	<u>-</u>	
	Well Pumps:			<u>, , , , , , , , , , , , , , , , , , , </u>										
3	311 5 hp or less	Ť.	5		-	-	-					-	-	
4	311 Greater than 5 hp	various	10		139,765	-	139,765		various		13,975	46,265	93,500	
	Booster Pumps:						·····							
5	311 5 hp or less		5		-	-	-				-	-	-	
6	311 Greater than 5 hp	various	10		4,783	-	4,783		various		478	4,271	512	
7	320 Chlorinators	1	10		-	-	-		<u> </u>		-	-	-	
	Structures:	1									[]			
8	304 Wood		15		-	-	-				-	-	-	
9	304 Masonry		30		-	-	-				-	-	-	
10	305 Storage Tanks	various	50		178,018	-	178,018		various		3,560	65,375	112,643	
11	311 Pressure Tanks	various	50		36,042	-	36,042		various		722	10,547	25,495	
12	331 Distribution System (mains and lines)	various	50		2,649,427	-	2,649,427		various		52,990	981,133	1,668,294	
13	334 Meters and Service (taps not covered by fees)	various	20	<u> </u>	686,660	-	686,660		various		34,335	462,889	223,771	
14	340 Office Equipment		10		-	-	-				-	-	-	
15	341 Vehicles		5		-	-	-		various		-	-	-	
16	343 Shop Tools	various	15		38,362	-	38,362				2,557	21,912	16,450	
17	345 Heavy Equipment	various	10		12,463	-	12,463		various		1,246	8,512	3,951	
18	348 Fencing	various	20		4,277	-	4,277		various		214	2,824	1,453	
19	Other: (Please list)	l	· · · · · ·								1			
20		1												
21					1									
22					<u> </u>					<u></u>	1			
23		1			<u> </u>									
24		1			i	1					1			
25			<u> </u>					<u> </u>	······		<b></b>			
50	Total				3,791,956		3,791,956			I.	110,077	1,603,728	2,188,228	
L	<u></u>				To Sch III-2, line 2	II				u	To Sch I-1, line	· · · · · · · · · · · · · · · · · · ·	, ,	

Add detailed workpapers if necessary to support this Schedule

<sup>1</sup>Any amount paid for an item that was not incurred by the utility, such as by a customer, is deducted from the original cost. The adjusted original cost amount here, Column D-2, labeled "Adjusted Original Cost for Customer CIAC". Column D-2 will then be depreciated and the net book value will be calculated (ColumnG) For an item with the entire amount of its original cost paid for by customer(s), Columns D-2, E, F and G would be zero. See Schedule III-8 for developer CIAC.

DDU16 - 0112674

UTILITY NAME:	Double Diamond Utility Company, Inc.	WHITE BLUFF (Water)			
	SCHEDULES - CLASS B RATE/TAR	IFF CHANGE			
	III-8 ADVANCES FOR CONSTRU	CTION AND			
	CONTRIBUTIONS IN AID OF CONSTUCTION				
FOR THE TE	ST YEAR ENDED:	12/31/2015			

#### III-8(a) ADVANCES FOR CONSTRUCTION:

	А	В	С	D	E	F	G
Line No.	litem	Date of Installation	Total Cost	Amount of Advance	Repayments made to developer	(F)=(D)-(E) Rate base Value (to Sch III-2)	Amount to be refunded in the future*
1.				<u> </u>	•		
2.							
3.		Not A	Applicable				
4.							
5.				-			
6.	Total	<b>茶</b> :茶味香					

\*If any advances of CIAC from developers or customers are refundable, please provide the potential date of refunding, if known

#### III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION\*:

	A	В	С	D	E	F	G
Line No.	Item	Date of Installation or Contribution	Total Cost	Amount of Developer Contribution	Annual amortization	Accumulated Amortization	(G)=(D) - (F) Rate Base Value ( to Sch III-2)
1.	303 Land and landrights	Various	42,160	21,480	-	-	21,480
2.	305 Storage Tanks	Various	178,018	16,820	336	8,399	8,421
3.	331 Distribution System (mains and lines)	Various	2,649,427	1,907,900	38,157	757,437	1,150,463
4.	334 Meters and Service (taps not covered	Various	686,660	39,722	1,985	33,897	5,825
5.	348 Fencing	Various	4,277	180	9	142	38
6.	Total		3,560,542	1,986,102	40,487	799,875	1,186,227

\*Customer CIAC is entered directly on III-3

#### DDU16 - 011270 1

	UTIL				Company, Inc. W		FF (Sewer)						Schedule III-3		
	SCHEDULES - CLASS B RATE/TARIFF CHANGE III-3 UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION											(Provide a schedule for each PWS system)			
	III-3 U			ICE (NET B	OOK VALUE)	CALCULA	TION								
	[A]	12/31/2		0		ID AL					Add schedules as no	eded provide a sum	mary also		
	[A]	[B]		C]	[D 1]	[D.2]	1D}≂ (D.1) - (D.2)			Depreci	ation				
	Item	Date of Installation	Service Life (	yrs) * ••	Original Cost when installed \$	Customer CIAC amount	Adjusted Original Cost for Customer CJAC <sup>1</sup>		Time in Service		{E] = [D]/[C] Annual (S)	[F] Accumulated (\$) (Reserve)	[G] ≈ [D]-[F] Book Value (\$)		
line No							CIAC	Years in Service	Months	Days		(Reserve)			
	303. Lend and land rights	various			34,735		34,735		Various		······································		34,7		
2	307 Wells		50												
	Well Pumps:														
3	311 5 hp or less		5												
4	311 Greater than 5 hp		10												
	Booster Pumps:														
5	311 5 hp or less	1	5												
6	311 Greater than 5 hp		10												
7	320 Chlorinators		10		<b>I</b>										
	Structures.	j			1										
8	304 Wood		15		[										
9	304 Masonry		30												
10	305 Storage Tanks		50												
ΠŢ	311 Pressure Tanks		50								· · · · · · · · · · · · · · · · · · ·				
12	331 Distribution System (mains and lines)	1	50												
13	334 Meters and Service (taps not covered by fees)		20												
14	340 Office Equipment		10												
15	341 Vehicles		5												
16	343 Shop Tools		15												
17	345 Heavy Equipment		10												
18	348 Fencing		20												
19	Other: (Please list)														
20	Sewer Plant - 50 yr life	various		50	1,908,258	-	1,908,258		various		38,167	734,294	1,173,9		
21	Sewer Plant - 20 yr life	various		20	878,033	-	878,033		various		43,903	450,634	427,3		
22	Sewer Plant - 10 yr life	various		10	26,310	-	26,310		various		2,630	20,153	6,1		
23		1							1						
24					i i										
25		1					┢━━━━━━₽								
50	Total	1		_	2,847,336	-	2,847,336				84,700	1,205,081	1,642,2		

Add detailed workpapers if necessary to support this Schedule

<sup>1</sup>Any amount paid for an item that was not incurred by the utility, such as by a customer, is deducted from the original cost The adjusted original cost amount here, Column D-2, labeled "Adjusted Original Cost for Customer CIAC" Column D-2 will then be depreciated and the net book value will be calculated (ColumnG) For an item with the entire amount of its original cost paid for by customer(s), Columns D-2, E, F and G would be zero. See Schedule III-8 for developer CIAC

DDU16 - 011278 4

#### CORRECTED SCHEDULE III-8 ADVANCES CIAC

	D 11 D' 10.0					
UTILITY NAME:	Double Diamond Utility Company,	Inc. WHITE BLUFF (Sewer)				
	SCHEDULES - CLASS B RATE/	TARIFF CHANGE				
	III-8 ADVANCES FOR CONSTRUCTION AND					
	CONTRIBUTIONS IN AID OF CONSTUCTION					
FOR THE	TEST YEAR ENDED:	12/31/2015				

#### III-8(a) ADVANCES FOR CONSTRUCTION:

	A	В	С	D	E	F	G				
Line No.	Item	Date of Installation	Total Cost	Amount of Advance	Repayments made to developer	(F)=(D)-(E) Rate base Value (to Sch III-2)	Amount to be refunded in the future*				
1.											
2.											
3.		Not.	Applicable								
4.											
5.											
6.	Total										
6.	Total										

\*If any advances or CIAC from developers or customers are refundable, please provide the potential date of refunding, if known

#### III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION\*:

		A	В	С	D	E	F	G
Line			Date of Installation or		Amount of Developer		Accumulated	(G)=(D) - (F) Rate Base Value
No.		Item	Contribution	Total Cost	Contribution	Annual amortization	Amortization	( to Sch Ill-2)
1.	303 Land and	and rights	Various	34,735	27,788	-	-	27,788
2.	Sewer Plant -	0 yr life	Various	1,908,258	154,900	3,099	56,262	98,638
3.	Sewer Plant - 2	0 yr life	Various	878,033	123,277	6,165	112,246	11,031
4.	Sewer Plant - 1	0 yr life	Various	26,310	-	-	-	-
5.								
6.	Total			2,847,336	305,965	9,264	168,508	137,457

\*Customer CLAC is entered directly on III-3

DDU16 - 01128# 7

# Exhibit DDU-5B, Asset Table for White Bluff Water System

#### Double Diamond Utilities Co. / White Bluff

#### Water Asset / Rate Base Listing

Water Asset / Kate Dase Listing			
New, As needed	Old Bates Number		
DDU16-009345-DDU16009346	DDU16-009345-DDU16009346	1/5/1996 water bores (2)	\$ 1,000.00 50
DDU16-009347-DDU16009348	DDU16-009347-DDU16009348	1/11/1996 water line unit 40	\$ 4,510 00 50
DDU16-009647-009648	DDU009459-DDU009461	1/12/1996 water bore (3)	\$ 1,500.00 50
DDU16 - 009663	DDU009461 - DDU009463	1/12/1996 water line unit 39	\$ 4,230 00 50
DDU <u>16 - 009646</u>	DDU009444	1/31/1996 water bore	\$ 500.00 50
DDU16 - 009647-009648	DDU009445-DDU009446	2/29/1996 water bore	\$ 1,500.00 50
DDU16 - 009647-009648	DDU009445-DDU009446	2/29/1996 water line unit 33, 34, 35	\$ 9,090.00 50
DDU16-009649-009651	DDU009447-DDU009449	6/19/1996 water storage tank #2	\$ 81,617.96 50
DDU16 - 009655	DDU009453	6/30/1996 water line Unit 38	\$ 6,125.00 50
DDU16-009655	DDU009453	6/30/1996 water line unit 36	\$ 4,510.00 50
DDU16 - 009656	DDU009454-DDU009455	7/31/1996 water and sewer bores	\$ 2,000 00 50
DDU16 - 009658-009660	DDU009456-9458	11/9/1996 pipe - Rohan	\$ 3,280 96 50
DDU16 - 009686-009687	DDU009484-DDU009485	1/4/1997 bores	\$ 500.00 50
DDU16-009349-DDU16009351	DDU16-009349-DDU16009351	1/4/1997 water line unit 40	\$ 7,475.00 50
DDU16 - 009706-009708	DDU009504-DDU009506	1/8/1997 water line unit 41	\$ 4,875.00 50
DDU16 - 009667-009668	DDU009465 - DDU009466	1/15/1997 piping	\$ 7,551 52 50
DDU16 - 009669-009670	DDU009467-DDU009468	1/16/1997 raw water intake	\$ 389.88 20
DDU16 - 009671	DDU009469	1/22/1997 piping	\$ 274.49 50
DDU16 - 009709-009711	DDU009507-DDU009509	2/7/1997 pipe - Unit 41	\$ 331 66 50
DDU16 - 009673-009675	DDU009471 - DDU009473	2/28/1997 tee and gate valves - Unit 40	<b>\$</b> 1.034 21 50
DDU16-009352-DDU16009353	DDU16-009352-DDU16009353	2/28/1997 pipe Unit 40	\$ 4,817.34 50
DDU16-009352-DDU16009355 DDU16-009354-DDU16009356	DDU16-009352-DDU16009355 DDU16-009354-DDU16009356	2/28/1997 pipe Onit 40	\$ 6,939 91 50
	DDU16-009334-DDU16009336 DDU009478- DDU009482	3/29/1997 piping	\$ 14,210.00 50
DDU16 - 009680-009684			\$ 14,210.00 50 \$ 738.27 50
DDU16 - 009690-009691	DDU009488-DDU009489	4/18/1997 valves - Unit 41	\$ 738.27 50 \$ 318 26 50
DDU16-009357-DDU16009358	DDU16-009357-DDU16009358	4/23/1997 piping - US Filter - Unit 40	
DDU16 - 009699-009700	DDU009497-DDU009498	6/16/1997 pipe - Unit 41	\$ 636.51 50
DDU16 - 009701-009702	DDU009499-DDU009500	6/16/1997 pipe - Unit 41	\$ 1,686.54 50
DDU16 - 009716-009717	DDU009514-DDU009515	7/25/1997 valves, tees - Unit 41	\$ 175.20 50
DDU16 - 009704-009705	DDU009502-DDU009503	7/31/1997 bore	\$ 1,000.00 50
DDU16 - 009704-009705	DDU009502-DDU009503	7/31/1997 water line unit 41	\$ 2,705.00 50
DDU16 - 009721-009722	DDU009519-DDU009520	8/20/1997 gate valves - unit 41	\$ 1,277 16 50
DDU16 - 009727-009729	DDU009525-DDU009527	9/19/1997 valve box lid - US Filter	\$ 1,021 50 50
DDU16 - 009688-009689	DDU009486-DDU009487	10/4/1997 Water line Unit 40	\$ 518 29 50
DDU16 - 009754-009756	DDU009552-DDU009554	1/2/1998 pipe - Unit 42	\$ 3,690 00 50
DDU16 - 009757-009759	DDU009555-DDU009557	2/2/1998 waterline	\$ 188.68 50
DDU16 - 009837-009839	DDU009635-DDU009637	3/8/1998 fittings on booster station	\$ 4,159 50 10
DDU16-009359-DDU16009362	DDU16-009359-DDU16009362	4/15/1998 backfill - Unit 42	\$ 2,183.75 50
DDU009582	DDU16-009363	4/15/1998 pipe - Unit 42	\$ 2,187.30 50
DDU009583	DDU16-009364	4/21/1998 pipe - Unit 42	\$ 675.48 50
DDU16 - 009778	DDU009576	4/23/1998 valves - Unit 42	\$ 114.25 50
DDU16 - 009792	DDU009590	5/22/1998 backfill - Unit 42	\$ 9,620 00 50
DDU16 - 009792	DDU009590	5/22/1998 backfill - Unit 42	\$ 9,620.00
DDU16 - 009776	DDU009574	6/4/1998 piping	\$ 317.34 50
DDU16 - 009806-009808	DDU009604-DDU009606	6/26/1998 pipe - Unit 43	\$ 2,651 55 50
DDU16 - 009806-009808	DDU009604-DDU009606	6/26/1998 pipe - Unit 43	\$ 2,651.55 50
DDU16 - 009821	DDU009619	7/13/1998 concrete - three invoices of \$113.21	\$ 169.82 50
10010-009821		113(1970)CONCIECE - UNCE MIVORES OF \$113.21	₽ 107.02 JU

#### Page 1 of 5

DDU16 - 011287

#### Double Diamond Utilities Co. / White Bluff Water Asset / Rate Base Listing

New, As needed	Old Bates Number				
DDU16 - 009820	DDU009618	7/13/1998	valve - Unit 43	\$	178.78 50
DDU16 - 009832	DD009630		gate valve, saddle		358.58 50
DDU16 - 009833	DDU009631		valves - Unit 43	s	51.95 50
DDU16 - 009834-009836	DDU009632-DDU009634		bobcat - sewer and water pipeinstallation		13,117.50 20
DDU16 - 009842	DDU009640		check and swing valves	\$	195 20 50
DDU16 - 009843	DDU009641		appurtenances - Unit 43		201.49 50
DDU16 - 009844-009846	DDU009642-DDU009644	8/19/1998		<u> </u>	1,457.50 20
DDU16 - 009817-009819	DDU009642-DDU009644		bobcat water and sewer pipe Unit 43	\$	15.400 00 20
DDU16 - 009817-009819	DDU009615-DDU009617		bobcat water and sewer pipe Unit 43		15,400.00 20
DDU16 - 009817-009819	DD0009613-DD0009617		tees - Unit 42	<u> </u>	621.31 50
			valves - Unit 42	<u>s</u>	2,135.06 50
DDU16 - 009766-009772	DDU009564-DDU009570				
DDU16 - 009766-009772	DDU009564-DDU009570		pipe - Unit 42	\$	9,801.82 50
DDU16 - 010025-010027	DDU009823-DDU009825		timers for well pumps	<u> </u>	437.33 20
DDU16 - 009859-009863	DDU009657-DDU009661		trench work - Unit 44	<u> </u>	2,418.00 50
DDU16 - 009916	DDU009714		well #3 piping and meter	\$	3,147.25 20
DDU16 - 010042-010045	DDU009840-DDU009843		shingles for booster station	\$	176.65 20
DDU16 - 009946-009950	DDU009744-DDU009748		air compressor for booster station (2)	\$	1,169 10 10
DDU16 - 009951-009953	DDU009749-DDU009751		block for pump house #1	\$	3,264 13 50
DDU16 - 009851-009855	DDU009649-DDU009653		trench work - Unit 44	\$	7,293.00 50
DDU16 - 009856	DDU009654		concrete mix - Unit 44	\$	63 64 20
DDU16 - 009851-009855	DDU009649-DDU009653		trench work - Unit 44	\$	3,549 00 50
DDU16 - 009859-009863	DDU009657-DDU009661	3/29/1999	trench work - Unit 44	\$	5,674.50 50
DDU16 - 009954	DDU009752-	4/8/1999	booster station piping	\$	22,476 91 20
DDU16 - 009887-009889	DDU009685-DDU009687		trench work - Unit 44	\$	1,930.50 50
DDU16 - 009871	DDU009669	4/21/1999	well piping	\$	1,998.05 20
DDU16 - 009874-009876	DDU009672-DDU009674	4/22/1999		\$	2,409 28 50
DDU16 - 009877-009878	DDU009675-DDU009676	4/23/1999	concrete - unit 44	\$	56 61 50
DDU16 - 009883	DDU009681	5/5/1999	haul material for trench fil	\$	565.00 50
DDU16 - 009893-009895	DDU009691-DDU009693	5/13/1999	drill and case well (Well No. 3)	\$	28,905.29 20
DDU16 - 009896-009898	DDU009694-DDU009696	5/17/1999	engineering	\$	5,270.83 5
DDU16 - 009893-009895	DDU009691-DDU009693	5/19/1999	well pump, electrical (well No. 3)	\$	26,775 25 20
DDU16 - 009927-009931	DDU009725-DDU009729		water line piping	\$	518.93 50
DDU16 - 009932-009934	DDU009730-DDU009732		new well tie-in	\$	1,193 00 20
DDU16 - 009966-009970	DDU009764-DDU009768		fence for booster station	\$	139.30 20
DDU16 - 009971	DDU009769		foundation for booster station	S	2,137.50 50
DDU16 - 009905-009908	DDU009703-DDU009706		booster pumps (2X25 HP)	\$	8,127,41 10
DDU16 - 009909-009911	DDU009707-DDU009709		well piping	ŝ	94.56 20
DDU16 - 009912-009914	DDU009710-DDU009712		well piping	\$	432.65 20
DDU16 - 009937	DDU009735		hydropneumatic pressure tank - 6000gallon	\$	27,576.00 50
DDU16 - 009942-009943	DDU009740-DDU009741	7/28/1999	fence for new well	s	1,225.40 20
DDU16 - 009799	DDU009799		appurtenances	\$	148.00 20
DDU16 - 010011-010013	DDU009809-DDU009811		booster pump repair	<u> </u>	788 31 10
DDU16 - 010014-010016	DDU009812-DDU009814		concrete blocking		132 61 50
DDU16 - 010017-010019	DDU009812-DDU009814		road bores	<u>s</u>	1,500.00 50
DDU16 - 010020	DDU009813-DD0009817		water piping		281 98 50
00010-010020		0/23/1999	water piping	I_⊅	201 70 50

#### Page 2 of 5

#### Double Diamond Utilities Co. / White Bluff

Water Asset / Rate Base Listing

DDU16         00009782         100/1990 ppc and fittings for hoaster statuon         \$ 158.0         12           DDU16         00988000991         DDU00987         100/1990 jumber for booster statuon         \$ 224.0         12           DDU16         000232(10034         DDU009837         100/1990 jumber for booster statuon         \$ 224.07         12           DDU16         00023(10034         DDU009833         10/30/1999 waco paring - unit 64 water and/wastewater         \$ 2,219.00         15           DDU16         0002440-DDU009833         10/30/1999 waco paring - unit 64 water and/wastewater         \$ 2,280.9         15           DDU16         0002400986         DDU009900         11/2/1999 booster station ping         \$ 228.77         15           DDU16         0002600000000862         2/2/2/2000 water ping gst         \$ 2.217.73         15           DDU16         0002600000000863         8/2/2000 water ping gst         \$ 4.054.77         12           DDU16         00002600000000863         8/2/2000 water ping gst         \$ 4.054.77         12           DDU16         0000250000000800         8/2/2000 water ping ping         \$ 4.054.77         12           DDU16         00002500000000800         8/2/2000 water ping statististististististististististististist	Water Asset / Rate Base Listing					
DDU16         DDU09702         9/01/99         engineering         \$         \$ 5.979.16           DDU16         DDU00782         DDU09833         9/21/999 [face for boxter statom         \$         9.273         20           DDU16         DD009782         DDU09782         DDV16.00998         \$         9.271         21	New, As needed					
DDU16 - 01033-010017         DDU1009835         9/21/1999 Jacces for hooster staton         \$ 4,544.00         \$ 30           DDU16 - 01033-010011         DDU00972         10/81/1999 [page and fittings for hooster staton         \$ 138.01         \$ 21           DDU16 - 01033-010011         DDU00972         10/91/1999 [page and fittings for hooster staton         \$ 224 of 7         \$ 20           DDU16 - 01093-010031         DDU009827         10/91/1999 [mach roft hooster staton         \$ 224 of 7         \$ 20         \$ 224 of 7         \$ 20         \$ 201 of 0.00         \$ 224 of 7         \$ 20         \$ 201 of 0.00         \$ 225 00         \$ 50         \$ 22	DDU16 - 009899	DDU009697				
DDUIG - 010038-010011         DDU009859         9/22/1999 [nace for booster station         \$ 92.73         20           DDUIG - 009984         DDU009782         100/1999 and fittings for booster station         \$ 13.801         20           DDUIG - 009988 009991         DDU009782         100/1999 and fittings for booster station         \$ 22.477         28           DDUIG - 010032-010014         DDU009881.0-DDU009832         100/1999 [nace and gate statel #1         \$ 330.00         20           DDUIG - 010032-010014         DDU009881.0-DDU009853         100/1999 [nace and gate statel #1         \$ 22.500         50           DDUIG - 010012-010015         DDU009850         100/1999 [nace garping - haal trend filler unit45         \$ 22.500         50           DDUIG - 010012-010015         DDU009853         100/1999 [nace garping - haal trend filler unit45         \$ 22.500         50           DDUIG - 01002-01004         DDU009868         112/1999 [nace garping - hand trend filler unit45         \$ 2.250.30         50           DDUIG - 01002-01004         DDU009868         21/12/2001 [nag gat         \$ 2.247.750         50           DDUIG - 01002-01004         DDU009862         21/2000 [nace rank stab         \$ 1.690.01         5 6.243.30         20           DDUIG - 01002-01004         DDU009880         20/2000 [nace rank stab         \$ 1.247.77<						<u> </u>
DDU16         09984         DDU09782         10/71/99 ppc and fillings for hooster station         \$ 158.01         22           DDU16         09984         DDU09782-DDU009829         10/71/99 jumber for booster station         \$ 224 67         22           DDU16         DDU09827-DDU009823         10/71/99 jumber for booster station         \$ 22500         20         53.000         20           DDU16         DDU09835         DDU09840-DDU009853         10/701/99 waco paring - unit 6 twater andvastewater         \$ 2,219.00         50         2,219.00         50         2,219.00         50         2,219.00         50         2,219.00         50         10/701/99 waco paring - unit 6 twater andvastewater         \$ 2,219.00         50         2,219.00         50         10/71.00         50         2,219.00         50         10/71.09         30         32,777         50         20016         00065         DDU09686         2/71.7900         Rear to Water andvastewater         \$ 1,217.090         \$ 4,024.77         72         200116         01065         DDU09686         6/72000 water piping         \$ 4,024.77         72         DDU16         01065         DDU09980         6/72000 water piping         \$ 4,024.77         72         DDU16         01065         DDU09980         \$ 8/72000 water piping         \$ 4,024.77					-	
DDU16         0.000786-DDU009789         10.0/1999         accompresson filtings         \$ 6400         10           DDU16         0.000287-DDU009812         10.0/1999         incompresson filtings         \$ 3200         22         22         3200         22         3200         22         3200         22         3200         22         3200         22         3200         22         3200         22         3200         22         32000         32000         3200	DDU16 - 010038-010041	DDU009836-DDU009839			-	
DDU16 - 010025-010031         DDU009832-DDU009832         1009/1999         Intervent faitors         \$ 224 of 2a           DDU16 - 010051         DDU009832-DDU009832         1009/1999         Ence and gate at well #1         \$ 35000         20           DDU16 - 010051         DDU009832-DDU009833         10301999         aca can gate at well #1         \$ 22,910.0         5           DDU16 - 010051         DDU009849-DDU009833         10301999         aca can gate at well #1         \$ 22,810.0         5           DDU16 - 010952         DDU009849-DDU009833         10301999         board fait of well and weat weater         \$ 22,810.0         5           DDU16 - 0109540         DDU009913-14         11/12000         water piping         \$ 27,870.0         \$         27,877.50           DDU16 - 010052-010064         DDU009863         217/2000         water the piping         \$ 4,054.77         20           DDU16 - 010052         DDU009863         8/8/2000         kare piping         \$ 4,454.77         20           DDU16 - 010052         DDU009863         8/8/2000         skrapping         \$ 4,454.77         20           DDU16 - 010052         DDU009803         8/8/2000         skrapping         \$ 2,410.35         5           DDU16 - 010091         DDU0099979         10/9/2000					-	
DDUI6 - 010032-010034         DDU009883-DDU009832         10/9/1999 fence and gate at well #1         \$         \$             350.00 20         DDU6 - 010055         DDU009883-DDU009833         10/3/0/1999 waco paving - hall trenh fill for unit45         \$             25.05.00 50         DDU009700         11/2/1999 boster station piping         \$             2.919.00 50         DDU009700         11/2/1999 boster station piping         \$             2.919.00 50         DDU009700         \$             77.500 5         DDU009700         \$             77.500 5         DDU009700         \$             2.92.77 50         DDU009700         \$             2.92.77 50         DDU009700         \$             2.92.77 50         DDU009700         \$             2.92.77 50         DDU009820         DDU009880         \$             2.92.77 50         DDU0090820         DDU0090820         \$             2.92.77 50         DDU0090820         DDU0090820         \$             2.92.77 50         DDU009020         DDU0090850         DDU0090850         \$             2.92.77 50         DDU009020         DDU009020         S             2.92.44 45         DDU0009020         DDU0009020         S             2.92.54 51         DDU10000000000000         S	DDU16 - 009988-009991	DDU009786-DDU009789	10/8/1999	air compressor fittings	\$	
DDUIG         DDU009849-DDU009853         10/30/1999 waco paring: hull trench fill for unit45         \$ 255 00         50           DDUIG         -0009920         DDU009850         DDU009850         DDU009850         S 2,580.95         S         2,580.95         S         175.001         S         DDU16         -0009920         S         2,580.95         S         175.001         S         DDU16         -001970         S         2,580.95         S         175.001         S         DDU16         -001070         S         2,258.77         S0         DDU16         -00057-010660         DDU09853-DDU009862         2,072000         Auter piping gst         S         247.77         S0         DDU16         -00057-010660         DDU09853-DDU009853         6/82000         water piping gst         S         426.473         20         DDU16         -00057         DDU0609863         6/82000         water piping         S         43.477         20         DDU16         -00057         DDU0609880-DDU009880         8/822000         water piping         S         24.24.47         20         20         DDU060980         S         24.24.47         20         20         20.224.60         S         11.250.002         20.224.60         S         24.24.47         20         20	DDU16 - 010029-010031	DDU009827-DDU009829	10/9/1999	lumber for booster station	\$	
DD116         DD1009892         DD1009893         D01071999 boots         and state and wastewater         \$         2.919.00         50           DD116         D09907         DD100980         112/5/1999         boots         \$         2.58.09         50           DD116         DD00980         DD1009808         12/5/1999         barrey         \$         2.175.00         \$         2.175.00         \$         2.917.70         50           DD116         DD009860-DD1009860-DD1009862         2/6/2000 water line pping         \$         2.477.70         50           DD116<<010062-010064	DDU16 - 010032-010034	DDU009830-DDU009832	10/9/1999	fence and gate at well #1	\$	
DDU16 - 000992         DDU009700         11/8/1999         Devestry station pipung         \$         2,880.9         50           DDU16 - 010064         DDU009988         125/1999         purvey         \$         175.00         5           DDU16 - 010062-010064         DDU009865-DDU009882         2/6/2000 water line piping         \$         247.77         50           DDU16 - 010072-010060         DDU009885-DDU009885         2/17/2000 Repair to Vell, pump         \$         8,62.433         20           DDU16 - 010052         DDU009883-DDU009883         6/8/2000 water tank slab         \$         11,500.00         50           DDU16 - 010055         DDU009883-DDU009880         8/8/2000 water piping         \$         8,443.45         50           DDU16 - 010025         DDU009883-DDU009880         8/9/2000 storage tank piping         \$         2,644.25         20           DDU16 - 010041         DDU009889-DDU009894         8/12/2000         water piping         \$         2,644.25         20         2,644.25         20         2,644.25         2,024.40         5         2,644.25         2,024.40         5         2,644.25         2,024.40         5         2,644.25         2,024.40         5         1,624.45         5         1,624.45         5         1,624.45	DDU16 - 010051-010055	DDU009849-DDU009853	10/30/1999	waco paving - haul trench fill for unit45	\$	
DDU16 - 000890         DDU00968         12/2/1999         streps         \$         175.00         5           DDU16 - 01062-010064         DDU009860-DDU009862         2/6/2000 water line pping         \$         298.77         \$0           DDU16 - 01062-010064         DDU009880         2/6/2000 water line pping         \$         \$         8.6/24.33         20           DDU16 - 010052         DDU009880         6/6/2000 water line slab         \$         \$         4.054.77         20           DDU16 - 010052         DDU009883         8/6/2000 water line slab         \$         4.054.77         20           DDU16 - 010055         DDU009883         8/6/2000 water line slab         \$         2.17.17         20         2.17.17         20         2.17.17         20         2.17.17         20         2.17.17         20         2.17.17         20         2.17.17         20         2.17.17         20         2.17.17         20         2.17.17         20         2.17.17         20         2.17.17         20         2.17.17         20         2.17.17         20         2.17.17         20         2.17.17         2.17.17         2.17.17         2.17.17         2.17.17         2.17.17         2.17.17         2.17.17         2.17.17         2.17.17	DDU16 - 010051-010055	DDU009849-DDU009853	10/30/1999	waco paving - unit 45 water andwastewater	\$	2,919.00 50
DDUI6         010009913-14         11/12/000 vater piping gst         \$ 298.77         \$0           DDU16         010062-010064         DDU009860-DDU009862         2/6/2000 vater line piping         \$ 247.77         \$0           DDU16         010057-010060         DDU009885-DDU009858         2/17/2000 Repair to Well, pimp         \$ 8,624.33         \$20           DDU16         010057-010065         DDU009863         6/8/2000 vater link slab         \$ 4,054.77         \$20           DDU16         010055         DDU009883         8/8/2000 vater piping         \$ 2,213.05         \$2,213.05           DDU16         010055         DDU009883         8/8/2000 vater piping         \$ 2,213.05         \$2,2213.05           DDU16         010016         01009100095         DDU0009889         \$1/22000 piping         \$ 2,236.42         \$2,224.60         \$0           DDU16         01091         DDU009889         9/18/2000 vater line piping gst         \$ 1,822.42         \$0         \$0           DDU16         010934565-DDU1009877         10/72000 vater line piping gst         \$ 1,82.42         \$0         \$0         \$1,82.00         \$1         \$2,20.02         \$1,82.00         \$2         \$1,82.00         \$0         \$0         \$1,82.00         \$0         \$1,82.00         \$0	DDU16 - 009992	DDU009790	11/8/1999	booster station piping	\$	2,580.59 50
DDU16         010002.010064         DDU009862.DDU009852         2/2/C2000         Vaster file puping         \$         9.47.77         50           DDU16         010057-010600         DDU009885         2/17/2000         Repair to Well, pump         \$         8.624.33         20           DDU16         0100652         DDU009883         8/2000         well #4 puping         \$         4.054.77         20           DDU16         010055         DDU009883         8/8/2000         well #4 puping         \$         4.054.77         20           DDU16         010052         DDU009883-DDU00980         8/9/2000         getting         \$         2.213.05         50           DDU16         010091-010092         DDU009889-DDU009894         8/2/2000         well #4 puping         \$         2.664.25         20           DDU16         00091-0100975         DDU16099376         9/2/2000         storagetting the puping         \$         7.1887.31         50           DDU16         0009376         D2/2/2000         storagetting the puping         \$         1.962.45         50           DDU16         0009376         D2/2/2000         storagetting the puping         \$         1.962.45         50         2.1462.45         50         2.162.45 <td>DDU16 - 009890</td> <td>DDU009688</td> <td>12/5/1999</td> <td>survey</td> <td>\$</td> <td>175.00 5</td>	DDU16 - 009890	DDU009688	12/5/1999	survey	\$	175.00 5
DDU16         010037-010060         DDU009855-DDU009858         2/17/2000         Repart to Well, pump         \$         8,624.33         20           DDU16         010065         DDU009880         66/2000         water task slab         \$         1,500.00         50           DDU16         010065         DDU009883         8/6/2000         water task slab         \$         4,054.77         20           DDU16         010065         DDU009883         8/8/2000         water prpng         \$         4,054.77         20           DDU16         010071000         DDU009883         8/9/2000         water prpng         \$         2,214.05         50           DDU16         01012-010126         DDU009889-DDU009894         8/2/2000         water fine piping, \$1511 + \$513.49         \$         2,264.60         80           DDU16         010091         DDU10099376         DPU160009376         9.29/2000         stop         \$         7,1887.31         50           DDU16         010091         DDU009977         10/22000         water fine piping, gst         \$         1,962.45         50           DDU16         01012-010014         DDU009907         10/220200         water fine piping, gst         \$         1,982.45         50     <	DDU16 - 010115-010116	DDU009913-14	1/11/2000	water piping gst	\$	
DDUI6         0100000         DDU000000         01000000         010000000         0100000000000000000000000000000000000	DDU16 - 010062-010064	DDU009860-DDU009862	2/6/2000	water line piping	\$	247 77 50
DDU16         DDU009863         88/2000         vell #4 pping         \$ 4,054.77         20           DDU16         0.00065         DDU009883         88/2000         veter pping         \$ 844.84         50           DDU16         0.00091-010092         DDU009883-DDU009890         89/2000         storage tank pping         \$ 2,213.05         50           DDU16         0.000923-0924         81/22000         pping         \$ 2,654.25         20           DDU16         0.0009380         DDU009889         9/18/2000         veter line piping, \$1511 + \$513.49         \$ 2,024.60         50           DDU16         0.0079-010081         DDU00987-DDU009870         10/7/2000 veter line piping, \$1511 + \$513.49         \$ 15,230.02         20           DDU16         0.0079-010081         DDU009877-DDU009874         10/7/2000 veter line piping, \$1511 + \$513.49         \$ 15,230.02         20           DDU16         0.0107-01004         DDU0099707         10/7/2000 veter piping gets         \$ 15,230.02         20           DDU16         0.01009970         10/202/000         veter pping gets         \$ 2,224.69         5           DDU16         0.01009909         10/202/000         veter pping gets         \$ 2,124.09         5           DDU16         0.010990910-DDU0099091	DDU16 - 010057-010060	DDU009855-DDU009858	2/17/2000	Repair to Well, pump	\$	8,624.33 20
DDU16         0100983         8/8/2000         vater pping         \$         844.84         50           DDU16         01091-010092         DDU009889-DDU009890         8/9/2000         storage tank pping         \$         2,21305         50           DDU16         01091-010095         DDU009923-9924         8/12/2000         peing         \$         2,564.25         20           DDU16         01091-0100976         DDU009889         9/18/2000         vater line piping, \$1511 + \$513.49         \$         2,2024 60         50           DDU16-00934565-DDU16009376         DDU0099877         DDU0099879         10/7/2000         vater line piping, \$1511 + \$513.49         \$         1,962.45         50           DDU16-00934565-DDU16009376         DDU0099877         DDU009910         10/20/2000         vater ime piping, gat         \$         1,962.45         50           DDU16-01011-010114         DDU0099907         10/20/2000         vater piping gat         \$         2,1409         50           DDU16-01012-01011         DDU009985-DDU009988         10/24/2000         ence around storage tank         \$         468 59         20           DDU16-01017-01013         DDU009915-29         11/20/2000         ence around storage tank         \$         2,229 55         20 </td <td>DDU16 - 010082</td> <td>DDU009880</td> <td>6/8/2000</td> <td>water tank slab</td> <td>\$</td> <td>11,500.00 50</td>	DDU16 - 010082	DDU009880	6/8/2000	water tank slab	\$	11,500.00 50
DDU16 - 010091 - 010092         DDU009889 - DDU009890         8/9/2000         storage tank pping         \$ 2.213.05         \$ 0           DDU16 - 010125 - 010126         DDU009923-9924         8/12/2000         pping         \$ 86.33         \$ 50           DDU16 - 010091 - 010095         DDU009889.         9/18/2000         water line piping         \$ 2.564.25         20           DDU16 - 010091         DDU009889.         9/18/2000         water line piping         \$ 2.564.25         20           DDU16 - 010097-010081         DDU00987-DDU009870         10/7/2000         water line piping         \$ 1.962.45         50           DDU16 - 010079-010081         DDU00997-DDU009977         10/7/2000         water piping         \$ 1.962.45         50           DDU16 - 010079-010081         DDU009907         10/2/2000         water piping         \$ 1.962.45         50           DDU16 - 01019         DDU0099097         10/2/2000         water piping gst         \$ 1.962.45         50           DDU16 - 01019         DDU009909         10/2/2000         hold refittings         \$ 1.962.45         50           DDU16 - 01019         DDU009908         10/2/2000         fibring fittings         \$ 3.188.79         50           DDU16 - 01019         DDU009910.15.9017         11/2/2/2000	DDU16 - 010065	DDU009863	8/6/2000	well #4 piping	\$	4,054.77 20
DDU16 - 010125-010126         DDU009923-9924         8/12/2000         pping         1         2         86.33         90           DDU16 - 010091         DDU009889-DDU009894         8/24/2000         well #4 pping         \$         2,564.25         20           DDU16 - 010091         DDU009889         9/18/2000         well #4 pping         \$         2,264.05         30           DDU16 - 010091         DDU009877-DDU009879         9/29/2000         storage tank, 250,000 gallons         \$         71,887.31         50           DDU16 - 01012-010014         DDU009910-DDU009912, DDU009946         10/1/4/2000 [reparts to well #2         \$         15,230.02         20           DDU16 - 01019         DDU009908-DDU009909         10/20/2000         weter ping gst         \$         214.09         50           DDU16 - 01019-0111         DDU009985-DDU009909         10/20/2000         keter ping gst         \$         468.59         20           DDU16 - 01019-0117-01019         DDU009937-DDU16009381         10/21/2000         ping for new storage tank         \$         3         3188.79         50           DDU16 - 01012-010131         DDU009925-29         12/12/2000         ping fins tange tank         \$         1.02.32         20           DDU16 - 010132         DDU009933	DDU16 - 010065	DDU009883	8/8/2000	water piping	\$	844.84 50
DDU16 - 010091 - 010095         DDU009889 - DDU009894         8/24/2000         well #4 ppmg         \$ 2,564.25         20           DDU16 - 010091         DDU009889         -9/18/2000         water line piping, \$1511 + \$513.49         \$ 2,024 66         50           DDU16 - 0034565-DDU16009376         DDU009877-DDU009879         10/7/2000         water line piping, \$1511 + \$513.49         \$ 71,887.31         50           DDU16 - 01007-010081         DDU009917-DDU009912, DDU009946         10/7/2000         water line piping, \$1511 + \$513.49         \$ 1,962.45         50           DDU16 - 010112 - 010014         DDU009907         10/20/2000         water line piping, \$1007700         \$ 21,409         50           DDU16 - 01010-010111         DDU009907         10/20/2000         water line piping, \$10077-DDU16009381         \$ 468.39         20           DDU16 - 01010-010111         DDU0099077-DDU16009381         10/27/2000         piping fine new storage tank         \$ 468.39         20           DDU16 - 01017-010100         DDU009917-DDU16009381         10/27/2000         piping fine new storage tank         \$ 3,182.79         50           DDU16 - 01012-010131         DDU009917-DDU16009381         10/27/2000         piping insulation at water plant         \$ 40.000         10           DDU16 - 010132         DDU0099103         12/21/2000	DDU16 - 010091-010092	DDU009889-DDU009890	8/9/2000	storage tank piping	\$	2,213 05 50
DDU16 - 010091         DDU009889         9/18/2000         water line piping, \$1511 + \$513.49         \$ 2,024 60         \$0           DDU16 - 00034565-DDU16009376         DDU16 - 00034565-DDU16009376         9/29/2000         btorage tank, 250,000 gallons         \$ 71,887.31         \$0           DDU16 - 010081         DDU009917-DDU009919-         10/7/2000         water line piping         \$ 1,962.45         \$0           DDU16 - 01012 - 010014         DDU009907         10/2/2000         water line piping gst         \$ 214.09         \$0           DDU16 - 010109         DDU009907         10/2/2/2000         water line piping gst         \$ 214.09         \$0           DDU16 - 01010-010111         DDU009908 - DDU009909         10/2/2/2000         water around storage tank         \$ 486 59         \$0           DDU16 - 01017-010110         DDU009915-9017         11/2/2/2000         piping for new storage tank         \$ 3,188.79         \$0           DDU16 - 01017-01019         DDU009915-9917         11/2/2/2000         piping for new storage tank         \$ 10,123.29         \$0           DDU16 - 01012-010131         DDU009925-29         12/21/2000         piping insulation at water plant         \$ 4000         10           DDU16 - 01013-         DDU009932-34         12/31/2000         pipiping insulation at water plant         \$ 4000 </td <td>DDU16 - 010125-010126</td> <td>DDU009923-9924</td> <td>8/12/2000</td> <td>piping</td> <td>\$</td> <td>86.33 50</td>	DDU16 - 010125-010126	DDU009923-9924	8/12/2000	piping	\$	86.33 50
DDU16-00934565-DDU16009376         DDU16-00934565-DDU16009376         9/29/2000         storage tank, 250,000 gallons         \$         71,887.31         50           DDU16 - 01079-010081         DDU009877-DDU009879         10/7/2000         water line piping         \$         1,962.45         50           DDU16 - 01012-010014         DDU009910-DDU009912, DDU009916         10/1/4/2000         repairs to well #2         \$         15,230.02         20           DDU16 - 01019         DDU009907         10/20/2000         water piping gast         \$         15,230.02         20           DDU16 - 01010-01011         DDU009908-DDU009909         10/20/2000         hoticine fittings         \$         593.68         5         20         20         10/20/2000         hoticine fittings         \$         3,188.79         50         20         20         10/16-009377-DDU16009381         10/27/2000         piping for new storage tank         \$         2,223.52         20         20         20         10,212.23.02         20         10         20/27200         yater piping for new storage tank         \$         2,223.52         20         20         10/21.23.02         20         10         12/31/2000         piping insulation at water plant         \$         10,420.23.55         20         10         10 <t< td=""><td>DDU16 - 010091-010095</td><td>DDU009889-DDU009894</td><td>8/24/2000</td><td>well #4 piping</td><td>\$</td><td>2,564.25 20</td></t<>	DDU16 - 010091-010095	DDU009889-DDU009894	8/24/2000	well #4 piping	\$	2,564.25 20
DDU16         010079-010081         DDU009877-DDU009879         10/7/2000         water line piping         \$ 1,962.45         50           DDU16         0100112-010014         DDU009910-DDU009912, DDU009946         10/14/2000         repars to well #2         \$ 15,230.02         20         50           DDU16         01010-010111         DDU009907         10/20/2000         water piping gst         \$ 214.09         50           DDU16         010097-010100         DDU009895-DDU009898         10/24/2000         fence around storage tank         \$ 468.59         20           DDU16         01017-01019         DDU16/009377-DDU16009381         10/27/2000         ping for new storage tank         \$ 3,188.79         50           DDU16         010127-010131         DDU009915-5917         11/20/2000         ping for new storage tank         \$ 2,229.55         20           DDU16         010132         DDU009933         12/21/2000         ping insulation at water plant         \$ 13,54         20           DDU16         010135         DDU009932-34         12/31/2000         piping insulation at water plant         \$ 14,452.00         10           DDU16         010135         DDU009931-54         2/21/2001         piping         \$ 14,452.01         10           DDU16         010	DDU16 - 010091	DDU009889	9/18/2000	water line piping, \$1511 + \$513.49	\$	2,024 60 50
DDU16 - 0100112-010014         DDU009910-DDU009912, DDU009946         10/14/2000         repars to well #2         \$ 15,230.02         20           DDU16 - 01019         DDU009907         10/20/2000         water pping gst         \$ 214.09         50           DDU16 - 01010-01011         DDU009908-DDU009909         10/20/2000         chlorine fittings         \$ 593.68         5           DDU16 - 01017-01010         DDU009895-DDU009885         10/24/2000         fenca round storage tank         \$ 468.59         20           DDU16 - 01017-01019         DDU009915-9917         11/20/2000         well screen and pping         \$ 10,123.92         20           DDU16 - 01012-010131         DDU009925-29         12/12/2000         probes in storage tank         \$ 2,229.55         20           DDU16 - 010132         DDU009930         12/21/2000         fiping insulation at water plant         \$ 460.00         10           DDU16 - 010135         DDU009933         12/31/2000         piping insulation at water plant         \$ 14,520.01         10           DDU16 - 010135-01016009383         DDU16-009382-DDU16009383         I/17/2001         piping         \$ 14,67.48         50           DDU16 - 010138-010177         DDU009966-75         4/18/2001         well well No 4         \$ 13,3154         20 <t< td=""><td>DDU16-00934565-DDU16009376</td><td>DDU16-00934565-DDU16009376</td><td>9/29/2000</td><td>storage tank, 250,000 gallons</td><td>\$</td><td></td></t<>	DDU16-00934565-DDU16009376	DDU16-00934565-DDU16009376	9/29/2000	storage tank, 250,000 gallons	\$	
DDU16 - 010109         DDU009907         10/20/2000         water pping gst         \$         214.09         50           DDU16 - 010110 - 010111         DDU009908-DDU009909         10/20/2000         chlorine fittings         \$         593 68         5           DDU16 - 01007 - 010100         DDU009908-DDU009908         10/24/2000         fence around storage tank         \$         468 59         20           DDU16 - 000377 - DDU16009381         DDU16 - 000377 - DDU16009381         10/27/2000         ping for new storage tank         \$         3,188.79         50           DDU16 - 010127 - 010131         DDU009925-29         12/21/2000         probes in storage tank         \$         10,123.92         20           DDU16 - 010132         DDU009933         12/21/2000         probes in storage tank         \$         135.94         20           DDU16 - 010135         DDU009933         12/21/2000         ping insulation at water plant         \$         1,452 00         10           DDU16 - 010136         DDU009932-34         12/21/2000         ping insulation at water plant         \$         1,452 00         10           DDU16 - 010138 - 010150         DDU009932-34         12/21/2000         ping insulation at water plant         \$         1,462 01         163,215.41         20	DDU16 - 010079-010081	DDU009877-DDU009879	10/7/2000	water line piping	\$	1,962.45 50
DDU16 - 010110 - 010111         DDU009908-DDU009909         10/20/2000         chlings         \$ 593 68         5           DDU16 - 010097-010100         DDU009895-DDU009898         10/24/2000         fence around storage tank         \$ 468 59         20           DDU16 - 000377-DDU16009381         DDU16-009377-DDU16009381         10/27/2000         piping for new storage tank         \$ 10,123.92         20           DDU16 - 010127-010131         DDU009925-29         12/12/2000         well screen and piping         \$ 10,123.92         20           DDU16 - 010132         DDU009930         12/21/2000         fence at storage tank         \$ 135.94         20           DDU16 - 010132         DDU009933         12/21/2000         piping insulation at water plant         \$ 1452.00         10           DDU16 - 010134-010136         DDU009932-34         12/31/2000         piping insulation at water plant         \$ 1,452.00         10           DDU16 - 010133-010156         DDU0099383         DU1-6-009383         11/7/2001         piping         \$ 1,467.48         50           DDU16 - 010153-010156         DDU009997-79         4/18/2001         well eventrols         \$ 3,310.54         20           DDU16 - 010160-010161         DDU009977-79         4/18/2001         well eventrols         \$ 3,310.54         20	DDU16 - 0100112-010014	DDU009910-DDU009912, DDU009946	10/14/2000	repairs to well #2	\$	
DDU16 - 010097-010100         DDU009895-DDU009898         10/24/2000         fence around storage tank         \$ 468 59         20           DDU16 - 000377-DDU16009381         DDU16-009377-DDU16009381         10/27/2000         piping for new storage tank         \$ 3,188.79         50           DDU16 - 010117 - 010119         DDU009915-9917         11/20/2000         well screen and piping         \$ 10,123.92         20           DDU16 - 010132         DDU009925-29         12/1/2000         probes in storage tank         \$ 135.94         20           DDU16 - 010132         DDU009930         12/21/2000         piping insulation at water plant         \$ 400.00         10           DDU16 - 010134         DDU009933         12/31/2000         piping insulation at water plant         \$ 14,52.00         10           DDU16 - 010134-010136         DDU009932-34         12/31/2000         piping insulation at water plant         \$ 1,452.00         10           DDU16 - 010153-010156         DDU009951-54         2/22/2001         Water Well No 4         \$ 13,594         20           DDU16 - 010153-010156         DDU009951-54         2/22/2001         water plant         \$ 14,467 48         50           DDU16 - 010153-010156         DDU009958-59         8/3/2001         water well No 4         \$ 13,1054         20	DDU16 - 010109	DDU009907	10/20/2000	water piping gst	\$	214.09 50
DDU16-009377-DDU16009381         DDU16-009377-DDU16009381         10/27/2000         piping for new storage tank         \$ 3,188.79         50           DDU16 - 010117-010119         DDU009915-9917         11/20/2000         well screen and piping         \$ 10,123.92         20           DDU16 - 010127-010131         DDU009925-29         12/12/2000         probes in storage tank         \$ 2,229 55         20           DDU16 - 010132         DDU009930         12/21/2000         fence at storage tank         \$ 400.00         10           DDU16 - 010135         DDU009933         12/21/2000         piping insulation at water plant         \$ 400.00         10           DDU16 - 010134-010136         DDU009932-34         12/31/2000         piping insulation at water plant         \$ 1,452.00         10           DDU16 - 010133-010156         DDU009951-54         2/22/2001         Water Well No 4         \$ 163,215.41         20           DDU16 - 010179-010181         DDU009977-79         4/18/2001         piping         \$ 1467.48         50           DDU16 - 010136-010177         DDU009984-86         8/15/2001         well #4 piping         \$ 178.60         20           DDU16 - 010186-010178         DDU009997-79         4/18/2001         well #4 piping         \$ 178.60         20           DDU16 - 010	DDU16 - 010110-010111	DDU009908-DDU009909	10/20/2000	chlorine fittings	\$	593 68 5
DDU16 - 010117-010119         DDU009915-9917         11/20/2000         well screen and pping         \$ 10,123.92         20           DDU16 - 010127-010131         DDU009925-29         12/12/2000         probes in storage tank         \$ 2,229 55         20           DDU16 - 010132         DDU009930         12/21/2000         fence at storage tank         \$ 135.94         20           DDU16 - 010135         DDU009930         12/21/2000         fence at storage tank         \$ 400.00         10           DDU16 - 010136         DDU009932-34         12/31/2000         piping insulation at water plant         \$ 400.00         10           DDU16 - 010134-010136         DDU009932-34         12/31/2000         piping insulation at water plant         \$ 1,452.00         10           DDU16 - 010134-010136         DDU009932-34         12/21/2001         piping         \$ 1,452.00         10           DDU16 - 010135-010156         DDU009951-54         2/22/2001         Water Well No 4         \$ 163,215.41         20           DDU16 - 010168-010177         DDU009966-75         4/18/2001         piping         \$ 1,467.48         50           DDU16 - 010186-010161         DDU009958-59         8/3/2001         well entrols         \$ 3,310.54         20           DDU16 - 010186-010188         DDU00995	DDU16 - 010097-010100	DDU009895-DDU009898	10/24/2000	fence around storage tank	\$	
DDU16         010127-010131         DDU009925-29         12/12/2000         probes in storage tank         \$ 2,229 55         20           DDU16         010132         DDU009930         12/21/2000         fence at storage tank         \$ 135.94         20           DDU16         010135         DDU009930         12/21/2000         fence at storage tank         \$ 135.94         20           DDU16         010135         DDU009931         12/31/2000         piping insulation at water plant         \$ 400.00         10           DDU16         01013.4010136         DDU009932.34         12/31/2000         piping insulation at water plant         \$ 1,426.01         50           DDU16         010153.010156         DDU009931.54         2/22/2001         Water Well No.4         \$ 163,215.41         20           DDU16         010139.010170         DDU009966-75         4/18/2001         piping         \$ 1,467.48         50           DDU16         010160-010161         DDU009958-59         8/3/2001         well entrols         \$ 178.60         20           DDU16         010160-010188         DDU009980-83         8/15/2001         light at well #4         \$ 158.73         20           DDU16         01014-010143         DDU009980-683         8/11//2001         ppin	DDU16-009377-DDU16009381	DDU16-009377-DDU16009381	10/27/2000	piping for new storage tank	\$	3,188.79 50
DDU16 - 010132         DDU009930         12/21/2000         fence at storage tank         \$ 135.94         20           DDU16 - 010135         DDU009930         12/31/2000         piping insulation at water plant         \$ 400.00         10           DDU16 - 010134-010136         DDU009932.34         12/31/2000         piping insulation at water plant         \$ 1,452.00         10           DDU16 - 009382-DDU16009383         DDU16-009382-DDU16009383         1/17/2001         piping         \$ 1,452.00         10           DDU16 - 010153-010156         DDU009951-54         2/22/201         Water Well No 4         \$ 163,215.41         20           DDU16 - 010168-010177         DDU009966-75         4/18/2001         piping         \$ 1,467.48         50           DDU16 - 010184         DDU009977-79         4/18/2001         well controls         \$ 3,310.54         20           DDU16 - 010186-010188         DDU009988-59         8/3/2001         well entrols         \$ 178.60         20           DDU16 - 010186-010188         DDU009984-86         8/15/2001         light at well #4         \$ 903.01         20           DDU16 - 010182-010185         DDU009980-68         11/4/2001         pping         \$ 903.01         20           DDU16 - 010182-010185         DDU009980-683         11	DDU16 - 010117-010119	DDU009915-9917	11/20/2000	well screen and piping	\$	10,123.92 20
DDU16         01035         DDU009933         12/31/2000         piping insulation at water plant         \$ 400.00         10           DDU16         010134         010134         12/31/2000         piping insulation at water plant         \$ 1,452.00         10           DDU16         010134         0104         12/31/2000         piping insulation at water plant         \$ 1,452.00         10           DDU16         010133         DDU16-009382-DDU16009383         DU16-009382-DDU16009383         1/17/2001         piping         \$ 1,246.01         50           DDU16         010153         DDU009951-54         2/22/2001         Water Well No.4         \$ 163,215.41         20           DDU16         010168-010177         DDU009966-75         4/18/2001         piping         \$ 1,467.48         50           DDU16         010160-010161         DDU009977-79         4/18/2001         well entrols         \$ 3,310.54         20           DDU16         010160-010161         DDU009958-59         8/3/2001         well #4 piping         \$ 178.60         20           DDU16         010160-010188         DDU009984-86         8/15/2001         light at well #4         \$ 903.01         20           DDU16         010160-010170         DDU0099967-68         11/4/2001 </td <td>DDU16 - 010127-010131</td> <td>DDU009925-29</td> <td>12/12/2000</td> <td>probes in storage tank</td> <td>\$</td> <td></td>	DDU16 - 010127-010131	DDU009925-29	12/12/2000	probes in storage tank	\$	
DDU16         010134-010136         DDU009932-34         12/31/2000         piping insulation at water plant         \$ 1,452 00         10           DDU16         010134-010136         DDU009932-34         12/31/2000         piping insulation at water plant         \$ 1,452 00         10           DDU16         010133-010156         DDU0099382-DDU16009383         1/17/2001         piping         \$ 1,246 01         50           DDU16         010153-010156         DDU009951-54         2/22/2001         Water Well No 4         \$ 163,215.41         20           DDU16         010168-010177         DDU009966-75         4/18/2001         piping         \$ 1,467 48         50           DDU16         010160-010161         DDU009977-79         4/18/2001         well controls         \$ 3,310 54         20           DDU16         010160-010161         DDU009958-59         8/3/2001         well 44 piping         \$ 178.60         20           DDU16         010186-010188         DDU009984-86         8/15/2001         light at well #4         \$ 178.60         20           DDU16         010160-010170         DDU009980-83         11/4/2001         piping         \$ 903 01         20           DDU16         010182-010185         DDU0009980-7.68         11/4/2001 <t< td=""><td>DDU16 - 010132</td><td>DDU009930</td><td>12/21/2000</td><td>fence at storage tank</td><td>\$</td><td>135.94 20</td></t<>	DDU16 - 010132	DDU009930	12/21/2000	fence at storage tank	\$	135.94 20
DDU16-009382-DDU16009383         DDU16-009382-DDU16009383         1/17/200         pping         \$ 1,246 01         50           DDU16 - 010153-010156         DDU009951-54         2/22/2001         Water Well No 4         \$ 163,215.41         20           DDU16 - 010153-010156         DDU009951-54         2/22/2001         Water Well No 4         \$ 163,215.41         20           DDU16 - 010168-010177         DDU009966-75         4/18/2001         pping         \$ 1,467.48         50           DDU16 - 010179-010181         DDU009977-79         4/18/2001         well controls         \$ 3,310.54         20           DDU16 - 010160-010161         DDU009958-59         8/3/2001         well #4 pping         \$ 178.60         20           DDU16 - 010186-010188         DDU009984-86         8/15/2001         light at well #4         \$ 178.60         20           DDU16 - 010160-010170         DDU009998-41         9/2/2001         well #4 pping         \$ 903 01         20           DDU16 - 010160-010170         DDU0099967-68         11/4/2001         pping         \$ 149.97         50           DDU16 - 010182-010185         DDU009980-83         11/7/2001         corcret for well#4 fence         \$ 156.73         50           DDU16 - 010190-010193         DDU009988-91         5/27/2002 <td>DDU16 - 010135</td> <td>DDU009933</td> <td>12/31/2000</td> <td>piping insulation at water plant</td> <td>\$</td> <td>400 00 10</td>	DDU16 - 010135	DDU009933	12/31/2000	piping insulation at water plant	\$	400 00 10
DDU16-009382-DDU16009383         DDU16-009382-DDU16009383         1/17/200         pping         \$ 1,246 01         50           DDU16 - 010153-010156         DDU009951-54         2/22/2001         Water Well No 4         \$ 163,215.41         20           DDU16 - 010153-010156         DDU009951-54         2/22/2001         Water Well No 4         \$ 163,215.41         20           DDU16 - 010168-010177         DDU009966-75         4/18/2001         pping         \$ 1,467.48         50           DDU16 - 010179-010181         DDU009977-79         4/18/2001         well controls         \$ 3,310.54         20           DDU16 - 010160-010161         DDU009958-59         8/3/2001         well #4 pping         \$ 178.60         20           DDU16 - 010186-010188         DDU009984-86         8/15/2001         light at well #4         \$ 178.60         20           DDU16 - 010160-010170         DDU009998-41         9/2/2001         well #4 pping         \$ 903 01         20           DDU16 - 010160-010170         DDU0099967-68         11/4/2001         pping         \$ 149.97         50           DDU16 - 010182-010185         DDU009980-83         11/7/2001         corcret for well#4 fence         \$ 156.73         50           DDU16 - 010190-010193         DDU009988-91         5/27/2002 <td>DDU16 - 010134-010136</td> <td>DDU009932-34</td> <td>12/31/2000</td> <td>piping insulation at water plant</td> <td>\$</td> <td>1,452 00 10</td>	DDU16 - 010134-010136	DDU009932-34	12/31/2000	piping insulation at water plant	\$	1,452 00 10
DDU16 - 010168-010177         DDU009966-75         4/18/2001         pping         \$ 1,467 48         50           DDU16 - 010179-010181         DDU009977-79         4/18/2001         well controls         \$ 3,310 54         20           DDU16 - 010160-010161         DDU009958-59         8/3/2001         well #4 pping         \$ 178.60         20           DDU16 - 010186-010188         DDU009984-86         8/15/2001         light at well #4         \$ 158.73         20           DDU16 - 010141-010143         DDU009993-41         9/2/2001         well #4 pping         \$ 903 01         20           DDU16 - 010169-010170         DDU009976-68         11/4/2001         pping         \$ 149.97         50           DDU16 - 010182-010185         DDU009980-83         11/1/2001         concrete for well#4 fence         \$ 156.73         50           DDU16 - 010190-010193         DDU009988-91         \$/27/2002         POLLWAT WELL WORK-WELL#1         \$ 5,671 36         20	DDU16-009382-DDU16009383	DDU16-009382-DDU16009383	1/17/2001	piping	\$	1,246 01 50
DDU16 - 010179-010181         DDU009977-79         4/18/2001         well controls         \$ 3,310 54         20           DDU16 - 010160-010161         DDU009958-59         8/3/2001         well #4 pping         \$ 178.60         20           DDU16 - 010186-010188         DDU009984-86         8/15/2001         light at well #4         \$ 158.73         20           DDU16 - 010141-010143         DDU009939-41         9/2/2001         well #4 pping         \$ 903 01         20           DDU16 - 010169-010170         DDU009980-68         11/4/2001         pping         \$ 149.97         50           DDU16 - 010182-010185         DDU009980-83         11/7/2001         concrete for well#4 fence         \$ 156.73         50           DDU16 - 010190-010193         DDU009988-91         5/27/2002         POLLWAT WELL WORK-WELL#1         \$ 5,671 36         20	DDU16 - 010153-010156	DDU009951-54	2/22/2001	Water Well No 4	\$	163,215.41 20
DDU16 - 010160-010161         DDU009958-59         8/3/2001         well #4 pping         \$ 178.60         20           DDU16 - 010186-010188         DDU009984-86         8/15/2001         light at well #4         \$ 158.73         20           DDU16 - 010186-010183         DDU009939-41         9/2/2001         well #4 pping         \$ 903 01         20           DDU16 - 010169-010170         DDU009967-68         11/4/2001         pping         \$ 149.97         50           DDU16 - 010182-010185         DDU009980-83         11/7/2001         concrete for well#4 fence         \$ 156.73         50           DDU16 - 010190-010193         DDU009988-91         5/27/2002         POLLWAT WELL WORK-WELL#1         \$ 5,671 36         20	DDU16 - 010168-010177	DDU009966-75	4/18/2001	piping	\$	1,467 48 50
DDU16 - 010186 - 010188         DDU009984-86         8/15/2001         light at well #4         \$         158.73         20           DDU16 - 010186 - 010188         DDU009939-41         9/2/2001         well #4 piping         \$         903.01         20           DDU16 - 010169-010170         DDU009967-68         11/4/2001         piping         \$         149.97         50           DDU16 - 010182-010185         DDU009980-83         11/7/2001         concrete for well#4 fence         \$         156.73         50           DDU16 - 010190-010193         DDU009988-91         5/27/2002         POLLWAT WELL WORK-WELL#1         \$         5,671.36         20	DDU16 - 010179-010181	DDU009977-79	4/18/2001	well controls	\$	3,310 54 20
DDU16 - 010186 -010188         DDU009984-86         8/15/2001         light at well #4         \$         158.73         20           DDU16 - 010141 -010143         DDU009939-41         9/2/2001         well #4 piping         \$         903 01         20           DDU16 - 010169-010170         DDU009967-68         11/4/2001         piping         \$         149.97         50           DDU16 - 010182-010185         DDU009980-83         11/7/2001         concrete for well#4 fence         \$         156.73         50           DDU16 - 010190-010193         DDU009988-91         5/27/2002         POLLWAT WELL WORK-WELL#1         \$         5,671 36         20	DDU16 - 010160-010161	DDU009958-59	8/3/2001	well #4 piping	\$	178.60 20
DDU16 - 010169-010170         DDU009967-68         11/4/2001         puping         \$ 149.97         50           DDU16 - 010182-010185         DDU009980-83         11/7/2001         concrete for well#4 fence         \$ 156.73         50           DDU16 - 010190-010193         DDU009988-91         5/27/2002         POLLWAT WELL WORK-WELL#1         \$ 5,671.36         20		DDU009984-86	8/15/2001	light at well #4	\$	158.73 20
DDU16 - 010182-010185         DDU009980-83         11/7/2001         concrete for well#4 fence         \$ 156.73         50           DDU16 - 010190-010193         DDU009988-91         5/27/2002         POLLWAT WELL WORK-WELL#1         \$ 5,671.36         20			9/2/2001	well #4 piping	\$	903 01 20
DDU16 - 010182-010185         DDU009980-83         11/7/2001         concrete for well#4 fence         \$ 156.73         50           DDU16 - 010190-010193         DDU009988-91         5/27/2002         POLLWAT WELL WORK-WELL#1         \$ 5,671.36         20	DDU16 - 010169-010170	DDU009967-68	11/4/2001	piping	\$	149.97 50
			11/7/2001	concrete for well#4 fence	\$	156.73 50
	DDU16 - 010190-010193	DDU009988-91	5/27/2002	POLLWAT WELL WORK-WELL#1	\$	5,671 36 20
DDU16-009385 [DDU16-009385 ] 5/29/2002[heavy equipment rental ] \$ 3,823.75 [20	DDU16-009385	DDU16-009385		heavy equipment rental	\$	3,823 75 20

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# Double Diamond Utilities Co. / White Bluff

Water Asset / Rate Base Listing New, As needed

Water Asset / Rate Base Listing					
New, As needed	Old Bates Number				
DDU16 - 010198-010204	DDU009996-DDU010002	2/13/2003	WALLELE WELL #2 FOUND BADALTERNATR	\$	755 72 20
DDU16 - 010198-010204	DDU009996-DDU010002	2/13/2003	WALLELE GENERATOR & TRNFERSWITCH-FINAL	\$	1,295 00 20
DDU16 - 010205-010207	DDU010003-05	3/31/2003	WALLELE REPLACE STARTER-WELL #1	\$	779.19 20
DDU16 - 010208-010211	DDU010006-09	4/6/2003	WALLELE REPLACE HS900CONTROLLER@ WELL	\$	2,620.00 20
DDU16 - 010212-010215	DDU0010010-13	5/8/2003	Well No. 3 Repair	\$	7,852.83 20
DDU16 - 010216	DDU010014	9/29/2003	LONESTA PMP, ADPT, UNION, GSKT, ETC	\$	773.43 20
DDU16 - 010224-010227	DDU010022-25	3/31/2004	well #2 repair pump and motor	\$	15,873.46 20
DDU010016-20 & DDU010027	DDU010016-20 & DDU010027		well #4 pump and motor	\$	28,525.50 20
DDU16 - 010234-010237	DDU010032-35	3/8/2005	POLLWAT PHASE MOTOR, PIPE, AIRLINE, ETC.	\$	12,594.83 20
DDU16-010230-010233	DDU010028-31	5/18/2005	Well No. 4 repair	5	8,704.40 20
DDU16 - 010239-010242	DDU010037-40		POLLWAT Service all Well #3	\$	14,928.68 20
DDU16 - 010249-010251	DDU010047-49		LONESTA Booster Pump	\$	1,034.40 10
DDU16 - 010243-010246	DDU010041-44		WALLELE Repair booster at Well #1	\$	1,536 15 20
DDU16 - 010252-010254	DDU010050-52		Well No. 4 repair	S	14,581 95 20
DDU16 - 010255 - 010256	DDU010053-54		LONESTA O-Ring, Plug, Gasket, Diaph, Etc	s	1,260 14 10
DDU16 - 010257-010259	DDU010055-57		Well Electrical	ŝ	3,550 00 20
DDU16 - 010207 010207	DDU010103		MCCLMECH Set pressure tank @ well#1/100ton crane	ŝ	4,188.23 50
DDU16-009386-DDU16009387	DDU16-009386-DDU16009387		United rental installation of 6 inch well line at well No. 4	ŝ	7,316 82 50
DDU16-009388-DDU16009389	DDU16-009388-DDU16009389		J & S Pools 15' X 40' slab invoice No. 1002	ŝ	4,800 00 50
DDU16 - 010272-010275	DDU010070-73		SMITPUM Well #2 Pump Repair	Š	6,883.92 10
DDU16-009390-DDU160093995	DDU16-009390-DDU160093995		2006 John Deere Backhoe	s	38,362 05 15
DDU16 - 010289-010292	DDU010087-90		BULLSTE 20,000 Gal HydropneumaticTank BS1006562	\$	31,535 00 50
DDU16 - 010293-010292	DDU010091-93	6/20/2007	J&SPOOL Beams for the Water Plant	Š	1,000 00 50
DDU16-009398-DDU16009399	DDU16-009398-DDU16009399		Consulting Environmental engineering for 20,000 pt	ŝ	1,362 00 10
DDU16-010307-010311	DDU010105-109		LONESTA Booster Pump, Ejector	- I S	1,126.21 10
DDU16 - 010307 - 010311	DDU010103-109		WALLELE Well #2 Service Call	\$	2,246 78 20
DDU16 - 010312-010314	DD0010110-112		SMITPUM Parts, Labor-Water Well	ŝ	19,203 28 10
DDU16 - 010319-010318	DD0010113-110 DD0010117-119		CONSENV Installation of NewPressure Tank/Expandin	\$	4,278 00 50
DDU16 - 010323	DD0010117-119		WALLELE Well #2 Install Breaker-NewCompress	ŝ	3,822 77 20
DDU16 - 010323	DDU010125-128		SMITPUM Repair Berkeley	\$	6.487.44 10
DDU16 - 010327-010330	DDU010129-128		ACTSUPP Mtr Boxes, Bend, Ball Chcks		1,456 49 20
	DDU16-009400-DDU16-009405		Backyard fence invoice 071030a	<u> </u>	1,600 00 20
DDU16-009400-DDU16-009405 DDU16-009407-DDU16-009409	DDU16-009400-DDU16-009403		Performance Meter Mobile Drive		20,567.50 20
DDU16-009410-DDU16-009409	DDU16-009410-DDU16-009409		Upgrade water meters		43.427.74 20
			New meters 9090	\$	30,768 98 20
DDU16-009413-DDU16-009416	DDU16-009413-DDU16-009416		New meters 9090		42,217 50 20
DDU16-009417-DDU16-009419	DDU16-009417-DDU16-009419			5	881.92 10
DDU009057 -DDU009058	DDU009057 -DDU009058		WB PORTABLE GENERATOR	-	1.085 72 20
DDU009059 -DDU009060	DDU009059 -DDU009060		WB ADAPTERS, HYDRANT METER WITH GATE VALVE	<u> </u>	
DDU009062 -DDU009064	DDU009062 -DDU009064		WB O RING SET, DIAPHRAGM, GASKET AND FILTER	\$	1,440 05 50
DDU009065 -DDU009066	DDU009065 -DDU009066		WB WELL INSPECTIONS	\$	11,830.00 50
DDU009067 -DDU009068	DDU009067 -DDU009068		WB REPLACED CLARIFIER DRIVE GEAR BOX	\$	12,500 00 50
DDU009069 -DDU009071	DDU009069 -DDU009071		WB WELL #3 REPAIRS	\$	13,085.82 50
DDU009072 -DDU009074	DDU009072 -DDU009074		WB WELL #4 INSPECT AND REPAIR	\$	45,966.05 50
DDU16-009489-DDU16-009490	DDU16-009489-DDU16-009490		V Cast Clarifier repair	\$	1,850.00 20
DDU009075 -DDU009076	DDU009075 -DDU009076		GENERATOR, TRANSFER SWITCH BACKUP	\$	5,093.48 10
DDU009079 -DDU009081	DDU009079 -DDU009081	9/30/2010	PIPE JOINS, CK VALVES, CABLE FOR WELL	\$	35,527.65 50

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# Double Diamond Utilities Co. / White Bluff

Water Asset / Rate Base Listing ...

water Asset / Kate Base Listing				
New, As needed	Old Bates Number			
DDU009083 -DDU009087	DDU009083 -DDU009087	2/28/2011	Service Call Well #1	\$ 14,996.42 50
DDU009088 -DDU009093	DDU009088 -DDU009093	2/28/2011	New Pump Cable	\$ 24,038.92 10
DDU009094 -DDU009097	DDU009094 -DDU009097	9/30/2011	Service Call Well #2	\$ 16,625.07 50
DDU009098 -DDU009099	DDU009098 -DDU009099	12/20/2011	RTU GPRS NEMA, M-100 M-200 WB, Well No 1 SCADA	\$ 1,779.95 20
DDU009101 -DDU009102	DDU009101 -DDU009102	12/31/2011	Service Call Well #2	\$ 4,368.98 50
DDU0103 -DD09U009104	DDU0103 -DD09U009104	1/31/2012	GENERATOR	\$ 1,383.44 10
DDU009105 -DDU009109	DDU009105 -DDU009109	5/31/2012	WB RELACE PUMP, MOTOR & CABLE	\$ 29,973.34 10
DDU009110 -DDU009116	DDU009110 -DDU009116	11/30/2012	6" Franklin 60hp submonitor/Startup - Well #2 WB	\$ 16,192.36 50
DDU009117 -DDU009123	DDU009117 -DDU009123	11/30/2012	Install new pipe 6" 60hp Submonitor/Start up - Well #1 WB	\$ 25,299.09 50
DDU16-009592-DDU16-009594		7/29/2015	Pump, Well No 3	\$ 15,092.55 10
DDU16-009595-DDU16-009597	DDU16-009595-DDU16-009597	8/24/2015	Pump Replacement Well No 2	\$ 16,949.75 10
DDU16-009598-DDU16-009600	DDU16-009598-DDU16-009600	12/3/2015	30 HP Motor Replacement, Well No. 1	\$ 26,239.36 10
DDU16-011009-011010	Documented	Land	Water Plant	\$ 12,810.00
DDU16-011011-011015	Documented	Land	WB 4 2 30AC Water Tanks	\$ 17,700 00
DDU16-011026-011030	Documented	Land	93518 water tower & well	\$ 2,500 00
DDU16-011016-011020	Documented	Land	907120 .257AC Pump Station	\$ 9,150.00
				\$ 1,536,747.15

Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment

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# Exhibit DDU-5F, Asset Table for White Bluff Sewer System

# Double Diamond Utilities Co. / White Bluff

# Sewer Asset / Rate Base Listing New, As needed

New, As needed	Old Bates Number				
DDU16 - 009347	DDU009462	11/1/1996	pipe work unit 40	\$4,510.00 50	0
DDU16 - 009662	DDU009460	12/1/1996	pipe work unit 39	\$4,230.00 50	0
	DDU16-009265-DDU16-009266	2/29/1996	pipe work unit 33, 34, 35, line work subdivision sections	\$9,090.00 50	0
	DDU16-009267-DDU16-009268	6/30/1996	pipe work unit 38	\$3,795.00 50	)
	DDU16-009269-DDU16-009270	6/30/1996	pipe work pipe work unit 37	\$5,105.00 50	)
	DDU16-009271-DDU16-009272	6/30/1996	pipe work unit 36 and 38	\$10,536.00 50	)
DDU16 - 009656	DDU009454	7/31/1996	water and sewer bores	\$2,000.00 50	)
	DDU16-009273-DDU16-009275	9/11/1996	pipe - Rohan	\$3,280.96 50	0
DDU16 - 009681-0098682	DDU009479-80	3/1/1997	sewer bore		<b>)</b> (
DDU16 - 009351	DDU009484-9485	4/1/1997	bores	\$500.00 50	0
DDU16 - 009351	DDU009484-9485	4/1/1997	pipe work unit 40	\$7,475.00 50	0
DDU16 - 009706-009708	DDU009504-9506	8/1/1997	pipe work unit 41	\$4,875.00 50	)
DDU16 - 009667-009668	DDU009465-9466	1/15/1997	piping	\$7,551.52 50	0
DDU16 - 009671	DDU009469	1/22/1997	piping	\$460.36 50	0
DDU16 - 009507-009509	DDU009507-9509	7/2/1997	pipe - pipe work unit 41	\$331.66 50	0
DDU16 - 009354	DDU009475	2/28/1997	tee and gate valves - pipe work unit 40	\$1,034.21 50	0
	DDU16-009276-DDU16-009277	2/28/1997	pipe work unit 40	\$4,817.34 50	0
DDU16 - 009355-009356	DDU009472 & DDU0476-9477	2/28/1997	piping	\$6,939.91 50	0
DDU16 - 009357	DDU009478 & 9481-9482	3/29/1997	piping	\$14,210.00 50	)
DDU16 - 009690-009691	DDU009488-9489	4/18/1997	valves - pipe work unit 41	\$738.27 50	)
······································	DDU16-009280-DDU16-009285	4/23/1997	purestream wwtp model pt-50-ts (50,000 gpd)	\$116,377.00 20	0
	DDU16-009279	4/23/1997	piping - US Filter - pipe work unit 40	\$318.26 50	)
DDU16 - 009358	DDU009490 & DDU009497-98	6/16/1997	pipe - pipe work unit 41, subd. Sections	\$636.51 50	)
DDU16 - 009701-009702	DDU009499-9500	6/16/1997	pipe - pipe work unit 41	\$1,686 54 50	)
DDU16 - 009704-009705	DDU009502-9503	7/31/1997	Sewer bore	\$1,000.00 50	)
DDU16 - 009704	DDU009502	7/31/1997	pipe work unit 41	\$2,705.00 50	)
DDU16 - 009721-009723	DDU009519-9521	8/20/1997	sewer plant piping	\$415.24 20	5
DDU16 - 009725-009726	DDU009523-24	8/20/1997	pvc pipe - pipe work unit 41	\$375.09 50	5
DDU16 - 009688-009689	DDU009486-9487	4/10/1997	pipe work unit 40	\$518 29 50	)
DDU16 - 009738-009740	DDU009536-9538	1/1/1998	structure around pumps for noise control	\$1,200.00 20	)
DDU16 - 009754-009789	DDU009552-9554	2/1/1998	pipe - pipe work unit 42	\$3,690 00 50	)
DDU16 - 009749-009751	DDU009547-9549	1/22/1998	HACH meter for wwtp	\$908.05 10	0
DDU16 - 009747-009748	DDU009545-9546	1/22/1998	Sewer Building Roof	\$730.69 20	5
DDU16 - 009753	DDU009551	1/30/1998	slab for wwtp	\$545.00 20	0
DDU16-009286-DDU16-009289	DDU16-009286-DDU16-009289	4/15/1998	backfill - pipe work unit 42	\$2,183.75 50	5
DDU16 - 009363	DDU009582	4/15/1998	pipe - pipe work unit 42	\$2,187.30 50	)
DDU16 - 009364	DDU009583	4/21/1998	pipe - pipe work unit 42	\$675.48 50	)
DDU16 - 009741-009743	DDU009539-9541	1/5/1998	insulation at sewer plant building	\$727.44 20	)
DDU16 - 009786	DDU009584 & DDU009590	5/22/1998	backfill - pipe work unit 42	\$9,620.00 50	)
DDU16 - 009776	DDU009574	4/6/1998	piping	\$317.34 50	)
DDU16 - 009806-009808	DDU009604-9606	6/26/1998	pipe - pipe work unit 43	\$2,651.55 50	)
DDU16 - 009813	DDU009611	7/16/1998	fiberglass tank at wwtp	\$8,025.66 50	)
DDU16 - 009814	DDU009612	7/23/1998	pumps, basins - lift station	\$7,077.13 20	)

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#### Double Diamond Utilities Co. / White Bluff

Sewer Asset / Rate Base Listing New, As needed

Sewer Asset / Rate Base Listing New, As needed	Old Bates Number				
DDU16 - 009832	DDU009630	7/23/1998	gate valve, saddle	\$358 58	50
DDU16 - 009834-009836	DDU009632-9634	7/28/1998	bobcat - sewer and water pipe installation	\$13,117 50	20
DU16 - 009811	DDU009609	7/8/1998	pump repair and float switch - lift station	\$315.98	10
DDU16 - 009844-009846	DDU009642-9644	8/19/1998	bobcat	\$1,457.50	20
DDU16 - 009843	DDU009641	8/19/1998	appurtenances - pipe work unit 43	\$201.49	50
DU16 - 009817-009819	DDU009615-9617	7/9/1998	bobcat water and sewer pipe pipe work unit 43	\$15,400.00	50
DDU16 - 009766-009772	DDU009564-9570	2/10/1998	tees - pipe work unit 42	\$621.31	50
DDU16 - 009766-009772	DDU009564-9570	2/10/1998	valves - pipe work unit 42	\$2,135.06	50
DDU16 - 009766-009772	DDU009564-9570	2/10/1998	pipe - pipe work unit 42	\$9,801.82	-50
DU16 - 009812	DDU009610	7/10/1998	pump repair - lift station	\$588.45	10
DDU16 - 009859-009863	DDU009657-9661	4/2/1999	trench work - pipe work unit 44	\$2,418.00	50
DDU16 -009851-009853	DDU009649-9651	3/15/1999	trench work - pipe work unit 44	\$7,293.00	50
DDU16 - 009854-009855	DDU009652-53	3/19/1999	trench work - pipe work unit 44	\$3,549.00	50
DDU16 - 009859-009863	DDU009657-9661	3/29/1999	trench work - pipe work unit 44	\$5,674 50	50
DDU16 - 009665	DDU009665-9667	4/16/1999	asbuilts for pipe work units 42 and 43	\$232 50	50
DDU16 - 009874-009876	DDU009672-74	4/22/1999	piping	\$2,409.28	50
DDU16 - 009880	DDU009678	5/5/1999	haul material for trench fill	\$565.00	50
DDU16 - 009815-009817	DDU009815-9817	8/23/1999	road bores	\$1,500.00	50
DDU16 - 010035-010037	DDU009833-9835	9/21/1999	sleeves for water and sewer mains	\$4,584.00	50
DDU16-009290-DDU16-009282	DDU16-009290-DDU16-009282	10/30/1999	waco paying - haul trench fill for pipe work unit 45	\$255.00	50
DDU16-009293-DDU16-009297	DDU16-009293-DDU16-009297	10/30/1999	waco paving - pipe work unit 45 water and wastewater	\$2,919.00	50
DDU16 - 009887-009889	DDU009685-87	5/11/1999	trench work - pipe work unit 44	\$1,930.50	50
DDU16 - 010057-010060	DDU009855-9858	2/17/2000	KYLEHAR 60 hp- 480 r motor, pump rpr	\$8,624.33	20
DDU16 - 010079-010081	DDU009877-79	7/10/2000	piping	\$1,962.45	50
DDU16 - 010138-010139	DDU009936-37	1/17/2001	piping	\$1,246.01	50
DDU16-009298	DDU16-009298	5/29/2002	heavy equipment rental	\$3,823.75	20
DDU16 - 010212-010215	DDU010010-13	8/5/2003	POLLWAT PHASE MOTOR, CHECK VLV, LABOR	\$7,852.83	20
DDU16 - 010230-010233	DDU010028-31	5/30/2005	POLLWAT 7CH8 STAGE, BREAK OUT PINS, LABOR#4	\$8,704.40	20
DDU16 - 010247-010248	DDU010045-46	6/5/2006	USABLU Blower	\$1,417.45	20
DDU16 - 010252-010254	DDU010050-52	8/28/2006	Pull & Inspect, Motor, Pipe, Etc	\$14,581.95	20
DDU16 - 010257-010259	DDU010055-57	11/27/2006	WALLELE Electrical Bid	\$3,550.00	10
DDU16 -010260-010262	DDU010058-60	12/16/2006	MCCLMECH Air Manifold- Fabricate& Install	\$4,551.80	10
DDU16 - 010267-010268	DDU010065-67	4/30/2007	MCCLMECH Repair Clarifier	\$1,150.00	10
DDU16 -010264-010266	DDU010062-64	4/30/2007	MCCLMECH Pulley, Bushings, Belts, Installation	\$1,408 00	10
DDU16 - 010267-010271	DDU010065-69	4/30/2007	MCCLMECH Replace Chain Sprockets, Idler Shaft	\$2,642.00	10
DDU16 - 010276-010280	DDU010074-78	5/22/2007	crane to set equilization basin	\$3,192 39	50
DDU16 - 010276-010278	DDU010074-76	6/6/2007	2006 John Deere Backhoe	\$38,362.05	20
DDU16 - 010337-010339	DDU010135-137	12/6/2007	MCCLMECH Install New SubmersiblePumps in EQ	\$4,356.00	20
DDU16 - 010340-010342	DDU010138-140	12/7/2007	MCCLMECH Repair Catwalk on Wastewater Plant	\$1,580.00	20
DDU16 - 010306-010308	DDU010104-106	7/30/2007	MCCLMECH Build & Install Air LiftPumps & Scrapes	\$14,500.00	20
DDU16 - 010295-010298	DDU010093-96	6/8/2007	EQ tank - southwest fluids - startup	\$4,800.83	50
DDU16-009299-DDU16-009300	DDU16-009299-DDU16-009300	6/8/2007	wwtp improvements	\$18,200.00	50
DDU16-009301-DDU16-009309	DDU16-009301-DDU16-009309	6/8/2007	EQ tank - southwest fluids	\$29,363 90	50

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# Double Diamond Utilities Co. / White Bluff Sewer Asset / Rate Base Listing

New, As needed	Old Bates Number	111/10/2007		\$2,876.00	20
DU16 - 010334-010336	DDU010132-34	11/10/2007	MCCLMECH Fabric & Install 3" AirPumpWaste Water	\$2,876.00	20
DU16 - 010344-010346	DDU010142-144	1/19/2008	SDS Fabricate and Install Roof OverEQ Basin	\$2,922.75	20
DU16 - 010347-010349	DDU010145-147	1/22/2008	Storage Building		
DU16 - 010380	DDU010178 & DDU010196 and DDU010201-206	5/3/2008	crane at wwtp	\$18,615.00	20
DU16 - 010360-010362	DDU010158-160	3/16/2008	WWTP Repairs-Sproket and Wheels	\$1,742.81	10
DU16 - 010363-010365	DDU010161-163	3/21/2008	Mtr Contactors, New 480 V Discount	\$1,450.00	10
DU16 - 010366-010368	DDU010164-166	4/26/2008	Emergency Repairs to Sewer Blowers	\$1,050.00	10
DU16 - 010409-010411	DDU010207-209	5/15/2008	Emergency Repairs to Sewer Blowers	\$1,230.00	10
DU16-009302-DDU16-009343	DDU16-009302-DDU16-009343	8/1/2008	Ashbrook Simon Hertley wwtp	\$436,650.00	- 20
DU16 - 010421-010423	DDU010219-221	8/25/2008	Repair Roof On EQ Basin	\$2,500.00	20
DU16 - 010424-010426	DDU010222-224	8/27/2008	Fabricate Walkway BetweenWastewater Plants	\$4,215.00	20
DU16 - 010394-010396	DDU010192-194	6/9/2008	New WWTP Set Up	\$1,250 00	20
DU16 - 010428	DDU010226	10/21/2008	Generator	\$905 36	10
DU009000 -DDU009001	DDU009000 -DDU009001	12/31/2009	WB FLOATS AND BASIN COVER	\$1,163.69	20
DU009004 -DDU009005	DDU009004 -DDU009005	12/31/2009	WB GRDR PUMPS/ MODULE PIPES	\$2,219.13	20
DU009006 -DDU009007	DDU009006 -DDU009007	12/31/2009	WB HPGR PUMPS AND CONTROL BOXES	\$3,615.00	20
DU009011 -DDU009012	DDU009011 -DDU009012	12/31/2009	WB CONTROL FLOATS, HPGRS	\$4,849.60	20
DU009015 -DDU009016	DDU009015 -DDU009016	12/31/2009	WB LIDS/HPGR/HPD/STAND PUMPS	\$5,173.27	20
DU009018 -DDU009019	DDU009018 -DDU009019	12/31/2009	WB FLOAT SWITCHES/ GRINDER STTN	\$5,519.67	20
DU009002 -DDU009003	DDU009002 -DDU009003	12/31/2009	WB REPAIRS TO CLARIFIER WHEEL	\$1,565.00	50
DU009009 -DDU009010	DDU009009 -DDU009010	12/31/2009	WB REPLACE EQ BASIN	\$4,679.00	50
DU009020 -DDU009021	DDU009020 -DDU009021	12/31/2009	WB PLANT REPAIRS	\$13,554.00	50
DU009022 -DDU009023	DDU009022 -DDU009023	4/30/2010	V-CAST CLARIFIER WHEELS WB	\$1,850.00	50
DU009024, DDU009027	DDU009024, DDU009027	10/31/2010	INSTALL PROPANE LINES & TANK EMERGENCY GENE.	\$331.30	10
DU009031 -DDU009032	DDU009031 -DDU009032	10/31/2010	BACK UP POWER	\$1,204.98	10
DU009033 -DDU009034	DDU009033 -DDU009034	10/31/2010	GENERATOR, TRANSFER SWITCH BACKUP	\$5.093.48	10
DU009037 -DDU009038	DDU009037 -DDU009038	9/30/2011	Water Tank	\$9,020.00	50
DU009041 -DDU009042	DDU009041 -DDU009042	12/31/2011	Air Valves WB	\$3,891 59	20
DU009044 -DDU009046	DDU009044 -DDU009046	7/31/2012	E One Pumps and Control Boxes	\$6,659 75	20
DU009047 -DDU009049	DDU009047 -DDU009049	8/31/2012	(4) E One Pumps and Control Boxes	\$6,564 96	20
DU009050 -DDU009052	DDU009050 -DDU009052	12/31/2012	E-One Pumps WB	\$5,016.38	20
DU009053 -DDU009055	DDU009053 -DDU009055	12/31/2012	E-One Pumps WB	\$9,847.44	20
DU16-009574 - DDU16-009576	DDU16-009574 - DDU16-009576	1/28/2013	Risers	\$968.04	20
DU16-009582-DDU16-009585	DDU16-009582-DDU16-009585	8/25/2014	Upgrade Chemical Feed Equipment	\$7,410 82	20
DU16-009578-DDU16-009581	DDU16-009578-DDU16-009581	9/11/2014	Upgrade Chemical Feed Equipment	\$7,306.56	20
	and the second sec	11/12/2014	Upgrade Chemical Feed Equipment	\$10,907.26	20
DU16-009586-DDU16-009589	DDU16-009586-DDU16-009589	11/12/2014	Watkins A-960 TR1B 2 534ac sewer treatmnt	\$3,870.00	Land
DU16-010999-011003	Documented			\$3,625.00	
DU16-011004-011008	Documented		WB 7 n 1/2 lt 119 pump station		Land
DU16-011021-011025	Documented		Lots 17 and 18 Sewage Treatment plant	\$14,960.00	Land
DU16-010994-010998	Documented		Cline A-134 TR 1A .25ac pump station	\$12,280.00	Land
		1		\$1,142,299.53	

# Exhibit DDU-6C, White Bluff Asset Listing Applying 80% Developer Contribution to Certain Assets

			[A]	<b>1</b> (B)	[0]	ID 11	ID 21	D =  D 1  -  D 2			epreciation		1	I I	
					1									1	
				Date of	Service Life	fyrst Original Cost when installed	Customer	Adjusted Original Cost	Time in S	CTVILC	IEL (DITC)	(F) Accumulated (S)	[G] [D]-[F] Net	l	
			Item	Installation	Service r lic	• S	CIAC	for Customer CIAC <sup>4</sup>			Annual (S)	(Reserve)	Book Value (5)		
New, As needed									Years in Mor	the Days					
DDU16-011011-011015	Old Bates Number	303 Land and land rights	WB 4 2 30AC Water Tanks	Land	<u> </u>	\$ 17,700.00		\$ 17,700.00	Service			ľ			% DDU
DDU16-011016-011020	Documented	303 Land and land rights	907 120 257AC Pump Station	Land		\$ 9,150.00		\$ 17,700.00 \$ 9,150.00					\$ 17,700 00 \$ 9,150 00	80% 80%	20% 20%
DDU16-011009-011010	Documented	303 Land and land rights	Water Plant	Land		\$ 12,810.00		\$ 12,810 00					\$ 12.810.00	0%	100%
DDU16-011026-011030	Documented	303 Land and land rights	935 18 water tower & well	Land		\$ 2,500.00	1	\$ 2,500.00					\$ 2,500 00	0%=	100%
<u>*_</u> 1	<u>第一日本</u> 医静静的病症 ~			£	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1				vario	us		Constant Section			
DDU16 - 010272-010275	DDU010070-73			6 M B 1000											
DDU16 - 0102/2-0102/5 DDU16 - 010315-010318	DDU010113-116	311 Greater than 5 hp 311 Greater than 5 hp	SMITPUM Well #2 Pump Repair SMITPUM Parts, Labor-Water Well	5/28/2007 8/31/2007		\$ 6,883 92 \$ 19,203 28		\$ 6,883 92 \$ 19,203 28	8	7 3	\$ 688 \$ 1.920	\$ 5,913.00 \$ 16.001.00	\$ 970 92 \$ 3 202 28	0%	100%
DDU00008 .DDU000003	DDU000088 DDU009093	311 Greater than 5 hp	New Pump Cable	2/28/2011		S 24,038 92		\$ 24.038 92	4	10 3	<u> </u>			0%	100%
DDU0103 -DD09U009104	DDU0103 -DD09U009104	311 Greater than 5 hp	GENERATOR	1/31/2012		\$ 1,383 44		S 1,383 44			S 138		S 843 44	0%	100%
DDU009105 -DDU009109	DDU009105 -DDU009109	311 Greater than 5 hp	WB RELACE PUMP, MOTOR & CABLE	5/31/2012		\$ 29,973 34	]	\$ 29,973 34	3		\$ 2,997			0%	100%
DDU16-009592-DDU16-009594 DDU16-009595-DDU16-009597	DDU16-009592-DDU16-009594	311 Greater than 5 hp	Pump, Well No 3	7/29/2015		\$ 15,092.55		\$ 15,092 55	-	5 2				0%o	100%
DDU16-009598-DDU16-009600	DDU16-009595-DDU16-009597 DDU16-009598-DDU16-009600	311 Greater than 5 hp 311 Greater than 5 hp	Pump Replacement Well No 2 30 HP Motor Replacement, Well No 1	8/24/2015 12/3/2015		\$ 16,949 75 \$ 26,239 36		S 16,949 75 S 26,239 36	-	4 7	\$ 1,695 \$ 2,624		\$ 16,350 75 \$ 26,038 36	0% 0%	100%
		SPI Creater than 5 hp	So Hr Molor Replacement, wen wo 1		200		- 10 M	20,239 10	vario		1 3495.00				
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DDU16 - 010249-010251	DDU010047-49	311 Greater than 5 hp	LONESTA Booster Pump	3/7/2006	10	\$ 1,034.40		\$ 1,034 40	9	9 24	\$ 103	\$ 1,011.00	\$ 23.40	0° •	100%
DDU16 - 010255 - 010256	DDU010053-54	311 Greater than 5 hp	LONESTA O-Ring, Plug, Gasket, Diaph, Etc	8/28/2006		S 1,260 14	1	\$ 1,260 14	9	4 3		\$ 1,177.00	\$ 83.14	0%	100%
DDU16-009398-DDU16009399	DDU16-009398-DDU16009399	311 Greater than 5 hp	Consulting Environmental engineering for 20,000			\$ 1,362.00		\$ 1,362.00	8	4 18				0%	100%
DDU16 - 010307 - 010311	DDU010105-109	311 Greater than 5 hp	LONESTA Booster Pump, Ejector	8/27/2007		\$ 1,126 21	C. C. TAUTIN	\$ 1,126 21	8	4 4	φ 113			0%	100%
ht and the second second	<u>an an a</u>				1-12-12-13	and the state of the	ALX59A	FRees The SE	vario	us	\$ 478.00	\$ <u>4271.00</u>	1.00	15.5	а <u>т</u>
DDU16-009649-009651	DDU009447-DDU009449	305 Storage Tanks	water storage tank #2	6/19/1996	50	\$ 81 617 96		\$ 81.617.96	19	6 12	<b>\$</b> 1,632	\$ 31,876.00	\$ 49.741.96	0%	100%
DDU16 - 010115-010116	DDU009913-14	305 Storage Tanks	water piping gst	1/11/2000		\$ 298 77		\$ 298 77		11 20			s 202 77	0%	100%
	DDU16-00934565-DDU16009376	305 Storage Tanks	storage tank, 250,000 gallons	9/29/2000		\$ 71,887 31		\$ 71,887.31	15	3 2	\$ 1,438	\$ 21 933 00	\$ 49,954 31	0%	100%
DDU16-009377-DDU16009381	DDU16-009377-DDU16009381	305 Storage Tanks	piping for new storage tank	10/27/2000		\$ 3,188 79		\$ 3,188 79		2 4			\$ 2,217 79	0%e	100%
the same a trata that	and an an an and	305 Storage Tanks	58,000 gallon gst, field erect with base	1/1/1991		\$ 21,024 93		\$ 21,024.93		11 30		and the second se	\$ 10,525.93	80%	20%
		han a second					4 4 900	Most Class V	vario	19	12.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	State Tarta		100-100	and st
DDU16 - 009937	DDU009735	311 Pressure Tanks	hydropneumatic pressure tank - 6000gallon	7/16/1999	50	\$ 27,576.00		\$ 27.576.00	16	5 15	s 552	\$ 9,086 00	\$ 18,490.00	0%	100%
DDU16 - 010305	DDU010103	311 Pressure Tanks	MCCLMECH Set pressure tank @ well#1/100tor	2/7/2007		\$ 4,188.23		\$ 4,188.23		10 24				0%	100%
DDU16 - 010319-010321	DDU010117-119	311 Pressure Tanks	CONSENV Installation of NewPressure Tank/Ex	9/10/2007		\$ 4,278 00		\$ 4,278.00	8	3 21				0%	100%
the interview with	「「「「「「「「「「「「」」」」」、「「「」」、「「」」、「「」」、「「」」	1			1.10	34042.2		Low States	vario	us	72270	E STREET OF STREET	1 25,495.23		Summer .
			L			-									
DDU16-009345-DDU16009346 DDU16-009347-DDU16009348	DDU16-009345-DDU16009346 DDU16-009347-DDU16009348	331 Distribution System (mains 331 Distribution System (mains		1/5/1996		s 1,000 00 s 4,510 00		\$ 1,000 00 \$ 4,510 00	• *	11 26 11 20				80% 80%	20% 20%
DDU16-009647-009648	DDU009459-DDU009461	331 Distribution System (mains		1/12/1996		\$ 1,500.00		\$ 1,500.00		11 20			\$ 2,713.00 \$ 901.00	80%	20%
DDU16 - 009663	DDU009461 - DDU009463	331 Distribution System (mains	water line unit 39	1/12/1996		\$ 4,230 00		\$ 4,230.00	19	11 19			\$ 2 533 00	80%	20%
DDU16 - 009646	DDU009444	331 Distribution System (mains	water bore	1/31/1996		S 500.00		\$ 500.00		11 -	<b>S</b> 10	\$ 199.00	\$ 301.00	80%	20%
DDU16 - 009647-009648	DDU009445-DDU009446	331 Distribution System (mains	water bore	2/29/1996		\$ 1,500.00		\$ 1,500.00		10 2				80°%	20%
DDU16 - 009647-009648 DDU16 - 009655	DDU009445-DDU009446 DDU009453	331 Distribution System (mains 331 Distribution System (mains	water line unit 33, 34, 35 water line Unit 38	2/29/1996 6/30/1996		\$ 9,090 00 \$ 6,125 00		\$ 9,090 00 \$ 6,125 00	19 19	10 2 6 1			\$ 5,480.00	80%	20% 20%
DDU16 - 009655	DDU009453	331 Distribution System (mains		6/30/1996		\$ 4,510.00		\$ 4,510.00	19	6 1				80% 80%	20%
DDU16 - 009656	DDU009454-DDU009455	331 Distribution System (mains		7/31/1996		S 2,000 00		\$ 2,000 00	19		\$ 40			80%	20%
DDU16 - 009658-009660	DDU009456-9458	331 Distribution System (mains	pipe - Rohan	11/9/1996		\$ 3,280 96		\$ 3,280 96	19	1 22	S 66		\$ 2,017 96	80%	20%
DDU16 - 009686-009687	DDU009484-DDU009485	331 Distribution System (mains		1/4/1997		S 500 00		S 500 00		11 27				80%	20%
DDU16-009349-DDU16009351	DDU16-009349-DDU16009351	331 Distribution System (mains		1/4/1997		\$ 7,475.00		\$ 7,475 00	10	11 27				80%	20%
DDU16 - 009706-009708 DDU16 - 009667-009668	DDU009504-DDU009506 DDU009465 - DDU009466	331 Distribution System (mains 331 Distribution System (mains		1/8/1997 1/15/1997		\$ 4,875 00 \$ 7,551 52		\$ 4,875 00 \$ 7,551 52		11 23 11 16				80% 80%	20% 20%
DDU16 - 009671	DDU009469	331 Distribution System (mains		1/22/1997		\$ 274 49		\$ 274 49		11 18			\$ 179 49	80%	20%
DDU16 - 009709-009711	DDU009507-DDU009509	331 Distribution System (mains		2/7/1997	50	\$ 331 66		\$ 331.66		10 24				80%	20%
DDU16 - 009673-009675	DDU009471 - DDU009473	331 Distribution System (mains	tee and gate valves - Unit 40	2/28/1997		\$ 1,034 21		\$ 1,034 21		10 3			\$ 638 21	80%	20%
DDU16-009352-DDU16009353	DDU16-009352-DDU16009353	331 Distribution System (mains		2/28/1997		\$ 4,817.34		\$ 4,817 34		0 3			\$ 3,009 34	80%	20%
DDU16-009354-DDU16009356 DDU16 - 009680-009684	DDU16-009354-DDU16009356 DDU009478- DDU009482	331 Distribution System (mains		2/28/1997 3/29/1997	50	\$ 6,939 91 \$ 14 310 00		\$ 6,939 91 \$ 14 210 00		10 3			\$ 4,321.91	80%	20%
DDU16 - 009690-009684 DDU16 - 009690-009691	DD0009478- DD0009482	331 Distribution System (mains 331 Distribution System (mains		4/18/1997		\$ 14,210 00 \$ 738 27		\$ 14,210 00 \$ 738 27	18 18	9 2 8 13			\$ 8,883 00 \$ 457 27	80% 80%	20%• 20%•
	DDU16-009357-DDU16009358	331 Distribution System (mains		4/23/1997		5 318 26		\$ 318 26	18	8 8			DDU16200261		20%
					استقصم						- 0				/-

Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment

		[A]	(B)	[C]	ן נפו	[D 2]	D =  D 1  +  D 2)			De	preciation		t I		
										Т					
		Item	Date of	Service Life (ves	Original Cost when installed	Customer CIAC	Adjusted Original Cost for Customer CIAC <sup>1</sup>	Im	e in Service		[1] - [D] [€] Annual (S)	[F] Accumulated (S) (Reserve)	[G] = [D] [F] Net Book Value (S)		
			Installation		,	ernount	IN CRANIES CIAC	Y cars m	Months E	ay 1	(J)	(((((((			
New, As needed	Old Bates Number							Service							% DDU
DDU16 - 009699-009700	DDU009497-DDU009498	331 Distribution System (mains pipe - Unit 41	6/16/1997	50	S 636 51 S 1.686 54		\$ 636 51 \$ 1.686 54	18 18	6	15 3				80% 80%	20% 20%
DDU16 - 009701-009702 DDU16 - 009716-009717	DDU009499-DDU009500 DDU009514-DDU009515	331 Distribution System (mains pipe - Unit 41	6/16/1997 7/25/1997	50	<b>S</b> 1,080 34 <b>S</b> 175 20		\$ 1,686 34 \$ 175 20	18	۰ د	6 1				80%	20%
DDU16 - 009704-009705	DDU009514-DDU009513	331 Distribution System (mains valves, tees - Unit 41     331 Distribution System (mains bore	7/31/1997	50	S 1.000 00		\$ 1,000 00	18	5		s 20			80%	20%
DDU16 - 009704-009705	DDU009502-DDU009503	331 Distribution System (mains bore 331 Distribution System (mains water line unit 41	7/31/1997	50	\$ 2,705 00		\$ 2,705.00	18	5		54			80%	20%
DDU16 - 009721-009722	DDU009519-DDU009520	331 Distribution System (mains gate valves - unit 41	8/20/1997		\$ 1,277 16		\$ 1,277 16	18	4	11				80%	20%
DDU16 - 009727-009729	DDU009525-DDU009527	331 Distribution System (mains valve box lid - US Filter	9/19/1997	50	\$ 1,021 50		\$ 1,021 50	18	3	12 :		-	\$ 655.50	80%	20%
DDU16 - 009688-009689	DDU009486-DDU009487	331 Distribution System (mains Water line Unit 40	10/4/1997	50	\$ 518 29		S 518 29	18	2	27	<u>s 10</u>	s 182.00	\$ 336.20	20%	
DDU16 - 000754-009756	DDU000552 DDU009554	331 Distribution System (mains pipe - Unit #2	1/2/1998	50	\$ 3,690 00		\$ 3,690.00	17	11	29 1	\$ 74			80%	20%
DDU16 - 009757-009759	DDU009555-DDU009557	331 Distribution System (mains waterline	2/2/1998	50	\$ 188.68		\$ 188.68	17	10	29 3				80%	20°%
DDU16-009359-DDU16009362	DDU16-009359-DDU16009362	331 Distribution System (mains backfill - Unit 42	4/15/1998		\$ 2,183 75		\$ 2,183 75	17	8	16 3				80%	20%
DDU009582	DDU16-009363	331 Distribution System (mains pipe - Unit 42	4/15/1998		\$ 2,187 30		\$ 2,187 30	17	8	16 3		• • • • • •	\$ 1,408 30	80%	20%
DDU009583	DDU16-009364	331 Distribution System (mains pipe - Unit 42	4/21/1998		S 675 48		\$ 675.48	17	8	10 3			\$ 427.48	80%	20%
DDU16 - 009778	DDU009576	331 Distribution System (mains valves - Unit 42	4/23/1998		\$ 114 25		\$ 114.25	17	8	8				80%	20%
DDU16 - 009792	DDU009590	331 Distribution System (mains backfill - Unit 42	5/22/1998		S 9,620 00		\$ 9,620.00	17	7	9				80%	20%
DDU16 - 009792	DDU009590	331 Distribution System (mains backfill - Unit 42	5/22/1998		\$ 9,620 00		\$ 9,620.00	17	7	9				80%	20%
DDU16 - 009776	DDU009574	331 Distribution System (mains piping	6/4/1998		<u>\$ 317 34</u>		\$ 317 34	17	ò	27				80% 80%	20°° 20°′e
DDU16 - 009806-009808	DDU009604-DDU009606	331 Distribution System (mains pipe - Unit 43	6/26/1998 6/26/1998		\$ 2 651 55 \$ 2,651 55		\$ 2,651 55	17	0	5				80%	20%
DDU16 - 009806-009808	DDU009604-DDU009606	331 Distribution System (mains pipe - Unit 43			\$ 169 82		\$ 2,651 55		5					80%	20%
DDU16 - 009821	DDU009619	331 Distribution System (mains concrete - three invoices of \$113.21	7/13/1998		S 178 78		\$ 169 82	17	5	18 18				80% 80%	20%
DDU16 - 009820 DDU16 - 009832	DDU009618 DDU009630	331 Distribution System (mains valve - Unit 43	7/23/1998		S 358 58		\$ 178 78 \$ 358 58	17	5	8				80%	20%
DDU16 - 009832	DD0009630	331 Distribution System (mains gate valve, saddle     331 Distribution System (mains valves - Unit 43	7/24/1998		\$ 5195		\$ 5195	17	ŝ	7				80%	20%
DDU16 - 009833	DD0009631	331 Distribution System (mains valves - Onit 45 331 Distribution System (mains check and swing valves	7/31/1998		<b>S</b> 195 20		\$ 195 20	17	5	- ' '				80%	20%
DDU16 - 009843	DDU009641	331 Distribution System (mains check and swing valves	8/19/1998		S 201 49		\$ 20149	17	4	12	<b>s</b> 4			80%	20%
DDU16 - 009766-009772	DDU009564-DDU009570	331 Distribution System (mains tees - Unit 42	10/2/1998		\$ 621 31		\$ 62131	17	2	29	5 12			80%	20%
DDU16 - 009766-009772	DDU009564-DDU009570	331 Distribution System (mains valves - Unit 42	10/2/1998		\$ 2,135.06		\$ 2,135.06	17	2	29				80%	20%
DDU16 - 009766-009772	DDU009564-DDU009570	331 Distribution System (mains pipe - Unit 42	10/2/1998	50	\$ 9,801 82		\$ 9,801 82	17	2	29	<b>S</b> 196	\$ 3,380.00	\$ 6,421 82	80%	20%
DDU16 - 009859-009863	DDU009657-DDU009661	331 Distribution System (mains trench work - Unit 44	2/4/1999	9 50	\$ 2,418.00		\$ 2,418 00	16	10	27	S 48	\$ 811.00	\$ 1,607 00	80%	20%
DDU16 - 009851-009855	DDU009649-DDU009653	331 Distribution System (mains trench work - Unit 44	3/15/1999	50	\$ 7,293 00		\$ 7,293 00	16	9	16	S 146			80%	20%
DDU16 - 009851-009855	DDU009649-DDU009653	331 Distribution System (mains trench work - Unit 44	3/19/1999		\$ 3,549.00		\$ 3,549.00	16	9	12				80%	20%
DDU16 - 009859-009863	DDU009657-DDU009661	331 Distribution System (mains trench work - Unit 44	3/29/1999		5 5,674 50		\$ 5,674 50	16	9	2 :				80%	20%
DDU16 - 009887-009889	DDU009685-DDU009687	331 Distribution System (mains trench work - Unit 44	4/14/1999		\$ 1,930 50		\$ 1,930 50	16	8	17 3				80°%	20%
DDU16 - 009874-009876	DDU009672-DDU009674	331 Distribution System (mains piping	4/22/1999		\$ 2,409 28		\$ 2,409.28	16	8	9				80%	20%
DDU16 - 009877-009878	DDU009675-DDU009676	331 Distribution System (mains concrete - unit 44	4/23/1999		\$ 56.61		\$ 56 61	16	8	8				80% 80%	20°6 20%
DDU16 - 009883	DDU009681	331 Distribution System (mains haul material for trench fil	5/5/1999		\$ 565 00 \$ 518 93		\$ 565 00 \$ 518 93	16 16		26 24				80%	20%
DDU16 - 009927-009931	DDU009725-DDU009729	331 Distribution System (mains water line piping	8/20/1999		S 132.61		\$ 132.61	16	4	11				80%	20%
DDU16 - 010014-010016 DDU16 - 010017-010019	DDU009812-DDU009814 DDU009815-DDU009817	331 Distribution System (mains concrete blocking     331 Distribution System (mains road bores	8/20/1999		S 1,500 00		\$ 1,500 00	16	4	8		-		80%	20%
DDU16 - 010020	DDU009818	331 Distribution System (mains water piping	8/25/1999		\$ 281 98		\$ 281 98	16	4	6				80%	20%
DDU16 - 010035-010037	DDU009833-DDU009835	331 Distribution System (mains sleeves for water and sewer mains	9/21/1999		\$ 4,584.00		\$ 4,584.00	16	3	10				80%	20%
DDU16 - 010051-010055	DDU009849-DDU009853	331 Distribution System (mains waco paving - haul trench fill for unit45	10/30/1999	50	\$ 255 00		S 255 00	16	2	1	S 5	\$ 81.00	S 174 00	80%	20%
DDU16 - 010051-010055	DDU009849-DDU009853	331 Distribution System (mains waco paving - unit 45 water andwastewater	10/30/1999	50	\$ 2,919 00		\$ 2,919 00	16	2	1.3	S 58	\$ 938 00	\$ 1,981 00	80%	20%
DDU16 - 010062-010064	DDU009860-DDU009862	331 Distribution System (mains water line piping	2/6/2000	50	\$ 247 77		\$ 247 77	15	10	25	S 5	\$ 79.00	\$ 168 77	80%	20%
DDU16 - 010065	DDU009883	331 Distribution System (mains water piping	8/8/2000	50	\$ 844 84		S 844 84	15	4	23	\$ 17	\$ 262.00	\$ 582 84	80%	20%
DDU16 - 010125-010126	DDU009923-9924	331 Distribution System (mains piping	8/12/2000	50	\$ 86 33		\$ 86.33	15	4	19				80%	20%
DDU16 - 010091	DDU009889	331 Distribution System (mains water line piping, \$1511 + \$513 49	9/18/2000		\$ 2,024 60		\$ 2,024 60	15	3	13				80%	20%
DDU16 - 010079-010081	DDU009877-DDU009879	331 Distribution System (mains water line piping	10/7/2000		\$ 1,962 45		\$ 1,962 45	15	2	24				80%	20%
DDU16-009382-DDU16009383	DDU16-009382-DDU16009383	331 Distribution System (mains piping	1/17/2001		\$ 1,246 01		\$ 1,246 01	14	11	14				80°•	20%
DDU16 - 010168-010177	DDU009966-75	331 Distribution System (mains piping	4/18/2001		\$ 1,467 48		S 1,467.48	14	8	13				80%	20° •
DDU16 - 010169-010170	DDU009967-68	331 Distribution System (mains piping	11/4/2001		S 149 97		\$ 149 97	14	1	27				80%	20% 100%
DDU16 - 009951-009953	DDU009749-DDU009751	331 Distribution System (mains block for pump house #1	3/8/1999		\$ 3,264 13		\$ 3,264 13	16	ý	23	S 65 S 43			0% 0%	100%
DDU16 - 009971	DDU009769	331 Distribution System (mains foundation for booster station	6/8/1999 11/8/1999		<u>\$ 2,137 50</u> <u>\$ 2,580 59</u>		\$ 2,137 50 \$ 2,580 59	16 16	0	23 2 23 2				0%	100%
DDU16 - 009992 DDU16 - 010082	DDU009790 DDU009880	331 Distribution System (mains booster station piping	6/8/2000		<b>S</b> 2,580 59 <b>S</b> 11,500 00		\$ 2,580.59 \$ 11,500.00	15	6	23				0%	100%
DDU16 - 010082 DDU16 - 010091-010092	DDU009880 DDU009889-DDU009890	331 Distribution System (mains water tank slab 331 Distribution System (mains storage tank piping	8/9/2000		S 2,213 05		\$ 2,213.05	15	4	22			\$ 1,536 05	0%	100%
DDU16 - 010091-010092	DDU009889-DDU009840	331 Distribution System (mains storage tank piping 331 Distribution System (mains water piping gst	10/20/2000		S 214 09		\$ 2,213 03 \$ 214 09	15	2	11 :		61.00	\$ 153.09	0%	100%
DDU16 - 010182-010185	DD0009980-83	331 Distribution System (mains concrete for well#4 fence	11/7/2001		S 156 73		\$ 156 73	14	ĩ	24		\$ 42.00	DU16 n 0413	32 0%	100%
B 8 8 10 - 010108-010103	1000000000			لتشتسب					-		2				-

Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment

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			[A]	[B]	[C]	[D I]	[D 2]	D = (D 1) - (D 2)			D	epreciation					
			Item	Date of	Sen ne Life (yr	Onginal Cost when installed	Customer CIAC	Adjusted Original Cost	Tur	ic in Service	1	[E] - [D] (C]	[F] Accumulated (S)	[G] - [D]-[F] Net			
			iciii	Installation	• •	s	amount	for Customer CIAC <sup>1</sup>	Years in		_	Annual (S)	(Reserve)	Book Value (S)			
New, As needed	Old Bates Number								Service	Months	Davs			a	Parent	& DDU	
DDU16-009386-DDU16009387	DDU16-009386-DDU16009387		inited rental installation of 6 inch well line at we	5/1/2007	50	\$ 7,316 82		\$ 7,316 82	8	7	30				0%.	100%	
DDU16-009388-DDU16009389 DDU16 - 010289-010292	DDU16-009388-DDU16009389 DDU010087-90		& S Pools 15' X 40' slab invoice No 1002 ULLSTE 20,000 Gal HydropneumaticTank BS1	5/8/2007	50 50	\$ 4,800 00 \$ 31,535 00		\$ 4,800.00	8	7	23				0%	100%	
DDU16 - 010283-010292 DDU16 - 010293-010295	DDU010091-93		&SPOOL Beams for the Water Plant	6/20/2007 6/21/2007	50	\$ 1,000 00		\$ 31,535 00 \$ 1,000 00	8	6	11 10				0% 0%	100% 100%	
DDU009062 -DDU009064	DDU009062 -DDU009064		VB O RING SET, DIAPHRAGM, GASKET AN		50	\$ 1,440.05		\$ 1,440.05	5	- 0		\$ 20 \$ 29			0%	100%	
DDU009065 -DDU009066	DDU009065 -DDU009066	331 Distribution System (mains W		12/31/2009	50	\$ 11,830.00	4	\$ 11,830.00	5	-		\$ 237			0%	100%	
DDU009067 -DDU009068	DDU009067 -DDU009068		B REPLACED CLARIFIER DRIVE GEAR B	12/31/2009	50	\$ 12,500 00	1	\$ 12,500.00	5	-		\$ 250	S 1,500.00	\$ 11,000 00	0%	100%	
DDU009069 -DDU009071	DDU009069 -DDU009071	331 Distribution System (mains W		12/31/2009	50	\$ 13,085 82		\$ 13.085.82		- *	-	<u>\$ 262</u>	\$ 1,572.00	\$ 11,513.82	0%_		
DDU009072 -DDU009074 DDU009079 -DDU009081	DD0009072 -DD0009074 DD0009079 -DD0009081		VB WELL #4 INSPECT AND REPAIR IPE JOINS, CK VALVES, CABLE FOR WELI	12/31/2009 9/30/2010	50 50	\$ 45,966 05 \$ 35,527 65	4	\$ 45,966 05 \$ 35,527 65	5	-					0%	100%	
DDU009083 -DDU009087	DDU009083 -DDU009087	331 Distribution System (mains S		2/28/2010	50	<b>S</b> 14,996 42	-	\$ 35,527 65 \$ 14,996 42	3	3 10	1				0% 0%	100% 100%	
DDU009094 -DDU009097	DDU009094 -DDU009097	331 Distribution System (mains S		9/30/2011	50	\$ 16.625 07		\$ 16,625 07	4	3	ĩ				0%	100%	
DDU009101 - DDU009102	DDU009101 -DDU009102	331 Distribution System (mains S	ervice Call Well #2	12/31/2011		\$ 4,368 98		\$ 4,368.98	4	-	- '				0%	100%	
DDU009110 -DDU009116	DDU009110 -DDU009116		" Franklin 60hp submonitor/Startup - Well #2 W	11/30/2012		\$ 16,192.36		\$ 16,192.36	3	1	1				0%	100%	
DDU009117-DDU009123			istall new pipe 6" 60hp Submonitor/Start up - W	11/30/2012		\$ 25,299 09		\$ 25,299 09	3	1	1				0%	100%	
11 - J. J	Personal Contraction	331 Distribution System (mains Te		1/1/1996	50	\$ 2,198,815 08	100 100 ACC 41	\$ 2,198,815.08	19	11	30		\$ 879,400.00		80%	20%	
1) Then by much the second	a stranged to see all a se		id lines)	and a state of the sub			199520	A MARKED	<u> </u>	arious		Ser. 22, 90,00	134491	4 1.654.294.97		F 24	
DDU16 - 009669-009670	DDU009467-DDU009468	334 Meters and Service (taps no ra	w water intake	1/16/1997	20	\$ 389.88		\$ 389 88	18	11	15	<b>\$</b> 19	\$ 360.00	S 29.88	80%	20°°	
DDU16 - 009834-009836	DDU009632-DDU009634	334 Meters and Service (taps note	obcat - sewer and water pipeinstallation	7/28/1998		\$ 13,117 50		\$ 13,117 50	17	5	3				80%	20%	
DDU16 - 009844-009846	DDU009642-DDU009644	334 Meters and Service (taps nob		8/19/1998		\$ 1,457 50		\$ 1,457.50	17	4	12				80%	20%	
DDU16 - 009817-009819 DDU16 - 009817-009819	DDU009615-DDU009617 DDU009615-DDU009617		obcat water and sewer pipe Unit 43	9/7/1998	20	S 15,400 00		\$ 15,400 00	17	3	24		\$ 13,332.00		80%	20%	
DDU16 - 009817-009819 DDU16 - 009856	DDU009613-DD0009617	334 Meters and Service (taps noted)	obcat water and sewer pipe Unit 43	9/7/1998 3/17/1999	20	<b>S</b> 15,400 00 <b>S</b> 63 64		\$ 15,400.00 \$ 63.64	17 16	3	24 14		,		80°. 80%	20% 20%	
DDU16-009385	DDU16-009385	334 Meters and Service (taps no he		5/29/2002		<b>S</b> 3.823 75		\$ 3.823 75	13	7	2				80%	20%	
DDU16 - 010025-010027	DDU009823-DDU009825	334 Meters and Service (taps no th		1/9/1999	20	\$ 437 33		\$ 437 33	16	n	22				0%	100%	
DDU16 - 009916	DDU009714	334 Meters and Service (taps now		2/7/1999		\$ 3,147 25	1	\$ 3,147.25	16	10	24	S 157	\$ 2,653.00	\$ 494 25	0%	100%	
DDU16 - 009954	DDU009752-	334 Meters and Service (taps no be		4/8/1999	20	\$ 22,476 91	1	\$ 22,476 91	16	8	23				0%	100%	
DDU16 - 009871 DDU16 - 009893-009895	DDU009669 DDU009691-DDU009693	334 Meters and Service (taps no w 334 Meters and Service (taps no di		4/21/1999 5/13/1999	20	\$ 1,998 05 \$ 28,905 29		\$ 1,998.05	16	8 7	10				0%	100%	
DDU16 - 009893-009895	DDU009691-DDU009693	334 Meters and Service (taps not		5/13/1999		<b>S</b> 28,905 29 <b>S</b> 26,775 25		\$ 28,905 29 \$ 26,775 25	16 16	7	18 12				0% 0%	100% 100%	
DDU16 - 009932-009934	DDU009730-DDU009732	334 Meters and Service (taps no no		6/7/1999	20	<b>S</b> 1,193 00	4	\$ 1,193 00	16	6	24				0%	100%	
DDU16 - 009909-009911	DDU009707-DDU009709	334 Meters and Service (taps no w		6/30/1999		\$ 94.56	1	\$ 94.56	16	6	i				0%	100%	
DDU16 - 009912-009914	DDU009710-DDU009712	334 Meters and Service (taps now		6/30/1999	20	\$ 432.65		\$ 432 65	16	6	1	S 22	\$ 363.00	\$ 69 65	0%	100%	
DDU16 - 009799		334 Meters and Service (taps no ar		8/16/1999		\$ 148.00	{	S 148 00	16	4	15				0 <sup>n</sup> /o	100%	
DDU16 - 009899 DDU16 - 009984		334 Meters and Service (taps no ne 334 Meters and Service (taps no pi		9/6/1999		\$ 4,132.00	1	\$ 4,132.00	16	3	25				0%	100%	
DDU16 - 019057-010060		334 Meters and Service (taps no R		2/17/2000	20	\$ 158 01 \$ 8,624 33	ŧ	\$ 158 01 \$ 8,624 33	16 15	10	23 14		• 100.00		0% 0%	100% 100%	
DDU16 - 010065		334 Meters and Service (taps now		8/6/2000	20	\$ 4.054 77		\$ 4.054 77	15	4	25			\$ 928 77	0%	100%	
DDU16 - 010091-010095		334 Meters and Service (taps now		8/24/2000	20	\$ 2,564 25	1	\$ 2,564 25	15	4	7				0%	100%	
DDU16 - 0100112-010014	DDU009910-DDU009912, DDU009946			10/14/2000	20	\$ 15,230 02		\$ 15,230 02	15	2	17				0%	100%	
DDU16 - 010117-010119		334 Meters and Service (taps notw		11/20/2000	20	\$ 10,123 92		\$ 10,123 92	15	1	11	• ••••			0%	100%	
DDU16 - 010127-010131 DDU16 - 010132		334 Meters and Service (taps no pr 334 Meters and Service (taps no fe		12/12/2000	20	\$ 2,229 55 \$ 135 94		\$ 2,229 55	15	-	19				0°%	100%	
DDU16 - 010153-010156		334 Meters and Service (taps no W		2/22/2001	20	<b>S</b> 163,215 <b>4</b> 1	1	\$ 135 94 \$ 163.215 41	15 14	- 10	10 9				0% 0%	100% 100%	
DDU16 - 010179-010181		334 Meters and Service (taps now		4/18/2001	20	\$ 3,310.54		\$ 3,310 54	14	8	13				0%	100%	
DDU16 - 010160-010161	DDU009958-59	334 Meters and Service (taps now		8/3/2001	20	S 178 60		5 178 60	14	4	28			S 48.60	0%	100%	
DDU16 - 010186-010188		334 Meters and Service (taps no li		8/15/2001	20	\$ 158 73		\$ 158 73	14	4	16		\$ 115.00	\$ 43 73	0%o	100%	
DDU16 - 010141-010143		334 Meters and Service (taps now		9/2/2001	20	\$ 903 01		\$ 903.01	14	3	29				0%	100%	
DDU16 - 010190-010193 DDU16 - 010198-010204			OLLWAT WELL WORK-WELL#I ALLELE WELL#2 FOUND BADALTERNAT	5/27/2002 2/13/2003	20	\$ 5,671 36 \$ 755 72		\$ 5,671 36 \$ 755 72	13	7	4 18	• <u>201</u>			0%	100%	
DDU16 - 010198-010204			ALLELE WELL #2 FOUND BADALTERNAT	2/13/2003	20	\$ 75572 \$ 1,29500		\$ 755 72 \$ 1,295 00	12	10	18				0% 0%	100% 100%	
DDU16 - 010205-010207			ALLELE REPLACE STARTER-WELL #1	3/31/2003	20	s 779 19		\$ 1,295 00 \$ 779 19	12	9	- 10				0%	100%	
DDU16 - 010208-010211	DDU010006-09	334 Meters and Service (taps no	ALLELE REPLACE HS900CONTROLLFR@	4/6/2003	20	\$ 2,620.00		S 2,620 00	12	8	25				0%	100%	
DDU16 - 010212-010215		334 Meters and Service (taps no		5/8/2003	20	\$ 7,852 83		\$ 7,852 83	12	7	23				0%	100%	
DDU16 - 010216			ONESTA PMP, ADPT, UNION, GSKT, ETC	9/29/2003	20	\$ 773 43		\$ 773 43	12	3	2				0%	100%	
DDU16 - 010224-010227 DDU010016-20 & DDU010027		334 Meters and Service (taps notwo 334 Meters and Service (taps notwo with the service service) and the service of the serv		3/31/2004	20	\$ 15,873 46 \$ 28,525 50		\$ 15,873.46	11	9	-		\$ 9,330 00	SDU16730413	33 0%	100%	
000010010-20 & DD0010027	1/20010010-20 & DD001002/	and service (utps notwo	en pump and motor	12/3/2004	20	(3 28,525 50	ſ	\$ 28,525 50		-	28	\$ 1,426	<b>a</b> 15,792.00	araro117/399013	033 0%.	100%	

Page 3 of 5

Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment

Page 45 of 77

DDIUL         DDIUL <th< th=""><th></th><th></th><th colspan="3">[A]</th><th>[C]</th><th></th><th>5 I]</th><th>[D 2]</th><th colspan="6">D2] [D]=[D I]-[D 2] Depreciation</th><th>1</th><th></th></th<>			[A]			[C]		5 I]	[D 2]	D2] [D]=[D I]-[D 2] Depreciation						1	
Ver. A seried         Old Bates Number         User         Number         Numb				Item				st when installed S	CIAC			'ime in Servi					
DDIUL         DDIUL <th< th=""><th>New, As needed</th><th>Old Bates Number</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>Months</th><th>Devs</th><th></th><th>1</th><th></th><th>% Parent % DDU</th></th<>	New, As needed	Old Bates Number										Months	Devs		1		% Parent % DDU
DDI/16-0027-0         DDI/08-0027-0         DDI/08-0027-0         DDI/08-0027-0         S         A.704 40         P1         J S         4.45         S         4.000 5         C <thc< th="">        C         <thc< th="">         C&lt;</thc<></thc<>			334 Meters and Service (tans p	POLLWAT PHASE MOTOR PIPE AIRLINE ET	3/8/2005	20	s	12.594 83		\$ 12,594.83	10	9	23	S 630	\$ 6,813.00	\$ 5,781.83	0% 100%
DDUIL         DDUIL <th< td=""><td></td><td>DDU010028-31</td><td></td><td></td><td></td><td></td><td>s</td><td></td><td></td><td></td><td>10</td><td>7</td><td>13</td><td>\$ 435</td><td>\$ 4,620.00</td><td>\$ 4.084 40</td><td>0% 100%</td></th<>		DDU010028-31					s				10	7	13	\$ 435	\$ 4,620.00	\$ 4.084 40	0% 100%
DDIL 6.0021 00124         DDIL 00124 <thdil 00124<="" th="">         DDIL 00124         DD</thdil>							5	14.928.68			9	11	28	\$ 746	\$ 7,453.00	\$ 7,475.68	0% 100%
DDI/L = 0023 01024 01025-27       13 M deter and Server (upps of Well Net Arepar       771/2008 20       5       14/581.95       5       779       5       6.666 00       7.71.95       0.000       0000       0000       00000       00000       00000       00000       00000       00000       00000       000000       000000       000000       000000       0000000       0000000       0000000       00000000       000000000       0000000000       000000000000       000000000000000000000000000000000000	DDU16 - 010243-010246						s				9	9					
DDUID: 00037-010237         DDUID: 00037-010237         DDUID: 00037-010237         DDUID: 00037-010237         State of the sta							s				9	5					0% 100%
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DDU00999							¢				Š	0	22				
Image: state							5				Å						
1       1	DD0009098-DD0009099	DD0007038-DD0007077					č				10	11					
DDUIG-009399-DDUIG0093995         DDUIG-009390-DDUIG0093995         DDUIG-009390-DDUIG0093995         Status         Status <t< td=""><td>The Street of Street</td><td>- Porter and States</td><td></td><td></td><td></td><td></td><td></td><td></td><td>STUDI-S</td><td></td><td>- 1/</td><td>- 0</td><td></td><td></td><td></td><td></td><td></td></t<>	The Street of Street	- Porter and States							STUDI-S		- 1/	- 0					
DDUIG 01025-128         345         Heavy Equipment         SMITPUM Repair Berkeley         10/25/2007         10         5         6.487.44         8         2         6         5         649         5         5,311.00         5         1,176.44         0%         100%           DDU000075         DDU000057         DDU000058         DDU000057         DDU000057         S         881.92         5         -         5         8.8         5/28.00         5         353.92         0%         100%           DDU000057         DDU000057         DDU000057         DDU000076         35         Heavy Equipment         GENERATOR, TRANSFERSWITCH BACKU 90/07/001         10         5         5.093.44         5         0/07.8         2,420.44         8         2,420.44         8         2,420.44         8         2,420.44         8         2,420.44         8         2,420.44         8         2,420.44         8         2,420.44         8         2,420.44         8         2,420.44         8         2,420.44         8         2,420.44         8         2,420.44         8         2,420.44         8         2,420.44         8         2,420.44         8         2,420.44         8         2,420.44         8         2,420.44         8 <td>** , 200 V. * * 2 702 -</td> <td></td> <td></td> <td>(covered by rees)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>A</td> <td></td> <td>various</td> <td></td> <td>Y</td> <td>States and a Const</td> <td></td> <td></td>	** , 200 V. * * 2 702 -			(covered by rees)						A		various		Y	States and a Const		
DDUIG-010327-01030         DDUIG-010327-01030         DDU009057         Start         Start <td>DDU16-009390-DDU160093995</td> <td>DDU16-009390-DDU160093995</td> <td>343 Shop Tools</td> <td>2006 John Deere Backhoe</td> <td>6/6/2007</td> <td>15</td> <td>\$</td> <td>38,362.05</td> <td></td> <td>\$ 38,362.05</td> <td>8</td> <td>6</td> <td>25</td> <td>\$ 2,557</td> <td>\$ 21,912.00</td> <td>\$ 16,450.05</td> <td>0% 100%</td>	DDU16-009390-DDU160093995	DDU16-009390-DDU160093995	343 Shop Tools	2006 John Deere Backhoe	6/6/2007	15	\$	38,362.05		\$ 38,362.05	8	6	25	\$ 2,557	\$ 21,912.00	\$ 16,450.05	0% 100%
DDUIG-010327-01030         DDUIG-010327-01030         DDU009057         Start         Start <td></td> <td></td> <td></td> <td></td> <td>5.5. M. 5.1</td> <td>881 C 182</td> <td>1.1</td> <td>11.302.05</td> <td>HOW REAL</td> <td>COOL CK FOR 1</td> <td></td> <td>various</td> <td></td> <td>1 2537.00</td> <td>1.512.00</td> <td>\$ +16,450.05</td> <td>N. Washing the</td>					5.5. M. 5.1	881 C 182	1.1	11.302.05	HOW REAL	COOL CK FOR 1		various		1 2537.00	1.512.00	\$ +16,450.05	N. Washing the
DDU000037         DDU000037         DDU000037         DDU000037         DDU000037         S8192         S         S8192         S         S8192         S         S8192         S         S8192         S         S8192         S         S         S8192         S         S         S8192         S <ths< th="">         S         S</ths<>																	
DDU009075 - DDU009076       J45       Hexy Equipment       GENERATOR, TRANSFER SWITCH BACKU       9/30/2010       10       \$ 5,093.48       \$ 3       1       \$ 509       \$ 2,673.00       \$ 2,420.48       0%       10%         DDU16 - 010029-010031       DDU099075 - DDU099076       J45       Hexy Equipment       GENERATOR, TRANSFER SWITCH BACKU       9/30/2010       10       \$ 5,093.48       \$ 3       1       \$ 509       \$ 2,673.00       \$ 2,420.48       0%       10%         DDU16 - 010029-010031       DDU099027-DDU099829       J48       Fencing       Iumber for booster station       2/10/1990       20       \$ 224.67       16       2       2       \$ 11       \$ 178.00       \$ 46.67       80%       20%       10%       20%       2465       0%       10%       20%       20%       224.67       16       2       2       \$ 11       \$ 178.00       \$ 46.67       80%       20%       20%       2       21.65       \$ 178.00       \$ 46.67       80%       20%       20%       22.465       16       10       21       \$ 9       \$ 100%       22.465       0%       10%       20%       24.65       0%       10%       20%       24.65       0%       20%       20%       22.465       10% <th< td=""><td>DDU16 - 010327-010330</td><td>DDU010125-128</td><td>345 Heavy Equipment</td><td>SMITPUM Repair Berkeley</td><td>10/25/2007</td><td>10</td><td>s</td><td>6,487 44</td><td></td><td>\$ 6,487 44</td><td>8</td><td>2</td><td>6</td><td>S 649</td><td>\$ 5,311.00</td><td>\$ 1,176 44</td><td>0% 100°%</td></th<>	DDU16 - 010327-010330	DDU010125-128	345 Heavy Equipment	SMITPUM Repair Berkeley	10/25/2007	10	s	6,487 44		\$ 6,487 44	8	2	6	S 649	\$ 5,311.00	\$ 1,176 44	0% 100°%
Image: 1000/000000000000000000000000000000000	DDU009057 -DDU009058	DDU009057 -DDU009058	345 Heavy Equipment	WB PORTABLE GENERATOR	12/31/2009	10	\$	881 92		\$ 881.92	5	-		S 88	S 528 00	\$ 353 92	0% 100%
Image: Process of the state of the	DDU009075 -DDU009076			GENERATOR, TRANSFER SWITCH BACKUI	9/30/2010	10	\$	5.093 48		\$ 5,093.48	5	3	1	\$ 509	\$ 2,673 00	\$ 2,420.48	0% 100%
DDUIG-010029-010031         DDU009827-DDU009829         J48 Fencing         Immer for booster station         109/199         20         \$         224 67<	48. S. S. S. La. 1 151.	State States - States -			SHALL TO SEE	51012	10.84 796	1. 2 CT 1 4	4.42.1			various		Cost Part of	La	1	
DDUIG         0009240         DDU009764         J48         Fencing         shingles for booster station         2/10/1999         20         \$         176         5         16         10         21         \$         9         \$         152.00         \$         24.65         0%         100%           DDU16         0009264.009970         DDU009764         J48         Fencing         fence for booster station         6/8/1999         20         \$         139.30         16         6         23         \$         7         \$         16000         \$         23.00         \$         20.00         \$			217.													A Real of the Local Division of the Local Di	
DDUIG         OP90940         DDU009843         348         Fencing         fence for booster station         2/10/1999         20         \$         176 65         \$         176 65         \$         16         10         21         \$         9         \$         152 00         \$         24.65         0%         100%           DDUIG         009966-009970         DDU009764-DDU009764         348         Fencing         fence for booster station         6/8/199         20         \$         133.0         16         6         23         \$         7         \$         116.00         \$         23.0         \$         122.5         0         \$         100%         10%	DDU16 - 010029-010031	DDU009827-DDU009829	348 Fencing	lumber for booster station	10/9/1999	20	s	224 67		\$ 224 67	16	2	22	\$ 11	\$ 178 00	S 46 67	80% 20%
DDU16 - 0099764       DDU009764	DDU16 - 010042-010045						S									\$ 24.65	0% 100%
DDU16 - 0009741       J48 Fencing       fence for new well       7/28/1999       20       \$ 1,22540       16       5       3       \$ 61       \$ 1,00200       \$ 22340       0% 100%         DDU16 - 010035-010041       DDU009830-DDU009839       348 Fencing       fence for hooster station       0/25/1999       20       \$ 3273       \$ 9273       16       3       6       \$ 5       \$ 8100       \$ 1173       0% 100%         DDU16 - 010032-010041       DDU009830-DDU009832       348 Fencing       fence and gate at well #1       10%/1999       20       \$ 35000       \$ 35000       16       2       \$ \$ 8100       \$ 1173       0% 100%         DDU16 - 010032-010044       DDU009805-DDU009832       348 Fencing       fence and gate at well #1       10%/1999       20       \$ 35000       \$ 35000       \$ 3000       16       2       \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	DDU16 - 009966-009970						\$										
DDU16 - 010038-010041       DDU009839       348       Fencing       fence and gate at well #1       10/9/1999       20       \$ 92.73       16       3       6       \$       \$       \$11.03       0%       100%         DDU16 - 010038-010041       DDU009830       348       Fencing       fence and gate at well #1       10/9/1999       20       \$ 350.00       \$ 350.00       \$ 22.25       18       \$ 202.00       \$ \$ 86.00       % 100%       100%       100%       100%       100%       00%       100%       00%       100%       00%       100%       00%       10%       10%       00%       10%       00%       0%       00%							5										
DDU16-010032-010034         DDU009832         348         Fencing         fence and gate at well #1         10/9/1999         20         \$         350 00         16         2         22         \$         18         20200         \$         \$         500%         10/07/109         20         \$         350 00         16         2         22         \$         18         20200         \$         \$         8         00%							s										
DDU16-010097-010100       DDU009895-DDU009898       348       Fencing       fence around storage tank       10/24/2000       20       \$       468 59       \$       468 59       \$       2       7       \$       23       \$       349 00       \$       119 59       0%       100%         DDU16-009400-DDU16-009405       DJU16-009400-DDU16-009405       348       Fencing       Backyard fence invoice 071030a       10/30/2007       20       \$       468 59       \$       468 59       \$       468 59       \$       2       1       \$       349 00       \$       119 59       0%       100%         DDU16-009405       DDU16-009405       D48       Fencing       Backyard fence invoice 071030a       10/30/2007       20       \$       468 59       \$       468 59       \$       468 59       \$       468 59       \$       468 59       \$       468 59       \$       468 59       \$       468 59       \$       10077       \$       946 00       0%       100% <td>DDU16 - 010032-010034</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>S</td> <td></td>	DDU16 - 010032-010034						S										
DDU16-009400-DDU16-009405 DDU16-009405 348 Fencing Backyard fence invoice 071030a 10/30/2007 20 \$ 1,600 0 \$ 1,600 0 \$ 2 1 \$ 80 \$ 654 00 \$ 946 00 0% 100% 100% 100% 100% 100% 100% 10							ŝ										
S         3.791.956 26         S         3.791.956 26         S         1.063.728 40         2.188.728 26							ŝ										
S         3,791,956 26         S         3,791,956 26         S         110,077 00         S         1,603,728 00         S         2,188,228 26           S         3,791,956 26         S         3,791,956 26         S         110,077 00         S         1,603,728 00         S         2,188,228         26									-11228			VATIOUS		B	12	A	TALLEY YOUTH
\$ 3,791,956,26 \$ 3,791,956,26 \$ 110,077,00 \$ 1,663,728,00 2,188,228	44	succession of the second s	Total Culture Contraction of the Contraction		NUMBER OF STREET	Contraction of the											a para ang ang ang ang ang ang ang ang ang an
				L	L												
							\$ 37	20 20,750		· 3,/71,730 20				. 110,077.00	a 1,005,728.00	1,002,001	

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		[A]	[B]	[C]	נוסן	[ [D 2]	(D)= (D 1) - (D 2)		Depreciation		ł
New, As needed	Old Bates Number	liem	Date of Installation		v Original Cost when installed S	Customer C1AC smount	Adjusted Original Cost for Customer CIAC <sup>1</sup>	Tune in Service		(F] Accumulated (S) (Reserve)	(G)≃ (D)-{F} Net Book Value (S)
	OID Dates (Valmoer	[A]	[B]	[C]	[D I]	[D 2]	[D]= [D 1] - [D 2]		Depreciation		
		ftem	Date of Installation		Conginal Cost when installed	Curtown	Adjusted Original Cost for Customer CIAC <sup>1</sup>		[F] = [D].3C] Annœl (S)	[F] Accumulated (S) (Reserve)	[G] [D]-[F] Net Book Value (S)
a 60	0	303 Land and land rights	various		42,160	Ī	42,160	various		-	42,160
307 Wells		307 Wells									
Well Pumpe		Nol Parat									
						<b>—</b> —			J		
311 5 hp or less		317 5 hp or ices									
	0	311 Greater than 5 hp	various	10	139,765		139,765	various	13,975	46,265	93,500
Beoster Pumps		Booster Panips									
311 5 hp or less		311 Shporless									
		311 Greater than 5 hp	various	10	4,783	-	4,783	various	478	4,271	512
20 Chlonnators		320 Chionnators									
itractures		Stractures					L				
iN4 Wood		504 Wood			ļ						
104 Masonry		304 Maronev	[								
		301 Storage Tanks	various	50	178,018		178,018		3,560		
		B11 Pressure Tanks	various	50	36,042	<u> </u>	36,042		722		
	and a second	331 Distribution System (mains and lines)	various	50	2,649,427		2,649,427		52,990	981,133	
		334 Meters and Service (taps not covered by fees)	various	20	686,660		686,660	various	34,335	462,889	223,771
140 Office Equipment		140 Office Equipment				L			L		ļ
341 Vehicles		341 Vehicles					J				
		341 Shop Tools	various	15	38,362		38,362		2,557		
		345 Heavy Equipment	various	10	12,463		12,463		1,246		
	0	D4R Fencing	various	20	4,277	· · ·	4,277	various	214	2,824	1,453
		Other (Please list)		└──			↓		<u> </u>		————
			various	┢╾╍┢━━		Ļ			<u> </u>		
			various	┢╼╾╬╼╸			ļ		<u> </u>	_	
			various	┢─┟─	<u></u>	<b></b>	<u> </u>				
			various	<u>      </u>		<b> </b>	<u> </u>				
				┟╾╍┥╍╍		<u> </u>	<u> </u>				
			L	$\vdash$	2 701 074	<u> </u>	1 201 044	∲ <del>────────────────────────────────────</del>	110.077	1 602 725	2 1 1 2 2 2 2
		Total		1	3,791,956 TRUE	<u> </u>	3,791,956 TRUE		110,077 TRUE	1,603,728 TRUE	2,188,228 TRUE

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Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment

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				Date of	Service Life (vrs)		Customer	Adjusted Original Cost for		Типе и Service		(F) - (D)1C)	[F] Accumulated	[G] × (D]-[F] Net	
Double Dramond Utilities Co. / W	hite Bluff		Item	Installation		Original Cost when installed S	S CEAC	Customer CIAC			<u> </u>	Annuel (S)	(S) (Reserve)	Book Value (S)	ł
Sewer Asset / Rate Base Listing New, As needed	Old Batas Number			Į					Years in Service	Months	Days				% Parent %DDU
New, As needed	Old Bates Number		Lots 17 and 18 Sewage Treatment			\$14,960.00				لمرسي					A Parent ADDO
DD1116 011021 011026	Documented	303 Land and land rights	plant	1/29/1997	Land	314,900 00	Ί	\$14,960 00	18	11	2			s 14 960 00	80% 20%
DDU16-011021-011025		505 Land and land rights	Cline A-134 TR 1A 25ac pump			\$12,280.00	1	\$14,900.00	10		2			3 14 900 00	8076 20 8
DDU16-010994-010998	Documented	303 Land and land rights	station	1/3/2000	Land	512,200 00	1	\$12,280 00	15	11	28			\$ 12,280.00	80% 20%
00010-010994-010998		505 Cand and faild rights	Watkins A-960 TR1B 2 534ac sewer		+	\$3,870.00	1	\$12,200.00	15		20			J 12,200 00	0070 2070
DDU16-010999-011003	Documented	303 Land and land rights	treatmnt	1/3/2000	Land			\$3,870.00	15	п	28			\$ 3,870.00	80% 20%
DDU16-011004-011008	Documented	303 Land and land rights	WB 7 n 1/2 lt 119 pump station	· · · · · · · · · · · · · · · · · · ·	Land	\$3,625.00	1	\$3,625.00	116		31			\$ 3,625 00	80% 20%
			n - + + + +		HARAN WAR	W. # 844.55	0.000.000.000	man and a start	_	Various		and the second second	-	R SPRIM MASTLE	10000000.00.00.00
	1	Sewer Plant - 50 yr life	Total Pipe Installed	1/1/1996	50	\$ 1,628,405 39	1	\$1,628,405 39	19	11	30	\$ 32,568	\$ 651,271.00	\$ 977,13439	0% 100%
DDU16-009301-DDU16-009309	DDU16-009301-DDU16-009309	Sewer Plant - 50 yr life	EQ tank - southwest fluids	8/6/2007	50	\$29,363 90		\$29,363 90	8	4	25	S 587	\$ 4,932.00	\$ 24,431 90	0% 100%
DDU16-009299-DDU16-009300	DDU16-009299-DDU16-009300	Sewer Plant - 50 yr life	wwtp improvements	8/6/2007	50	\$18,200.00		\$18,200 00	8	4	25	\$ 364	\$ 3,058.00	\$ 15,142 00	0% 100%
DDU009020 -DDU009021	DDU009020 -DDU009021	Sewer Plant - 50 yr life	WB PLANT REPAIRS	12/31/2009	50	\$13,554.00		\$13,554 00	5	-	-	\$ 271	\$ 1,626.00	\$ 11,928.00	0°° 100°°
DU16 - 009817-009819	DDU009615-9617	Sewer Plant - 50 yr life	bobcat water and sewer pipe pipe wo	9/7/1998	50	\$15,400.00	9	\$15,400 00	17	3	24	\$ 308	\$ 5,333 00	\$ 10,067 00	80% 20%
DDU16 - 009357	DDU009478 & 9481-9482	Sewer Plant - 50 yr life	piping	3/29/1997	50	\$14,210.00	1	\$14,210.00	18	9	2				80°% 20%
DDU009037 -DDU009038	DDU009037 -DDU009038	Sewer Plant - 50 yr life	Water Tank	9/30/2011	50	\$9,020 00	의	\$9,020 00	4	3	1	-	•		0% 100%
DDU16 - 009766-009772	DDU009564-9570	Sewer Plant - 50 yr life	pipe - pipe work unit 42	10/2/1998	50	\$9,801 82	4	\$9,801 82	17	2	29				80% 20%
	DDU16-009271-DDU16-009272	Sewer Plant - 50 yr life	pipe work unit 36 and 38	6/30/1996	50	\$10,536.00		\$10,536 00	19	6	1				80% 20%
DDU16 - 009786	DDU009584 & DDU009590	Sewer Plant - 50 yr life	backfill - pipe work unit 42	5/22/1998	50	\$9,620.00	4	<b>\$</b> 9,620 00	17	7	9				80% 20%
	DDU16-009265-DDU16-009266	Sewer Plant - 50 yr life	pipe work unit 33, 34, 35, line work		50	\$9,090 00	2	\$9,090 00	19	10	2				80% 20*.
	DDU009611	Sewer Plant - 50 yr life	fiberglass tank at wwtp	7/16/1998	50	\$8,025 66		\$8,025 66	17	5	15	-	-		80% 20%
DDU16 -009851-009853	DDU009649-9651	Sewer Plant - 50 yr life	trench work - pipe work unit 44	3/15/1999	50	\$7,293 00	-	\$7,293 00	16 18	9	16				80% 20% 80% 20%
	DDU009465-9466	Sewer Plant - 50 yr life	piping pipe work unit 40	1/15/1997	50	\$7,551 52 \$7,475 00		\$7,551 52 \$7,475 00	18	11	16 27				80% 20% 80% 20%
DDU16 - 009351 DDU16 - 009355-009356	DDU009484-9485 DDU009472 & DDU0476-9477	Sewer Plant - 50 yr life Sewer Plant - 50 yr life		2/28/1997	50	\$6,939 91		\$6,939 91	18	10	3	-			80% 20%
DDU009009 -DDU009010	DDU009472 & DDU0476-9477	Sewer Plant - 50 yr life	piping WB REPLACE EO BASIN	12/31/2009	50	\$4,679.00		\$4,679.00	10	10	-				0% 100%
DDU16 - 010295-010298	DDU09009-DD0009010	Sewer Plant - 50 yr life		8/6/2007	50	\$4,800 83		\$4,800 83	8		25				0% 100%
DDU16 - 009859-009863	DDU009657-9661	Sewer Plant - 50 yr life	trench work - pipe work unit 44	3/29/1999	50	\$5,674 50		\$5,674 50	16	9	25				80% 20%
DD010-009809-009809	DDU16-009269-DDU16-009270	Sewer Plant - 50 yr life	pipe work pipe work unit 37	6/30/1996	50	\$5,105.00	1	\$5,105 00	19	6	1				80% 20%
DDU16 - 010035-010037	DDU009833-9835	Sewer Plant - 50 yr life	sleeves for water and sewer mains	9/21/1999	50	\$4,584.00	1	\$4,584 00	16	3	10		,		80% 20%
DDU16 - 009706-009708	DDU009504-9506	Sewer Plant - 50 yr life	pipe work unit 41	1/8/1997	50	\$4,875.00		\$4,875 00	18	n.	23				80% 20%
	DDU16-009276-DDU16-009277	Sewer Plant - 50 yr life	pipe work unit 40	2/28/1997	50	\$4,817.34		\$4,817 34	18	10	3		\$ 1,808.00		80% 20%
DDU16 - 009347	DDU009462	Sewer Plant - 50 vr life	pipe work unit 40	1/11/1996	50	\$4,510.00		\$4,510.00	19	11	20		\$ 1,797.00		80% 20%
DDU16 - 010276-010280	DDU010074-78	Sewer Plant - 50 vr life	crane to set equilization basin	5/22/2007	50	\$3,192.39	1	\$3,192.39	8	7	9	S 64	\$ 551.00	\$ 2,641 39	0% 100%
DDU16 - 009662	DDU009460	Sewer Plant - 50 yr life	pipe work unit 39	1/12/1996	50	\$4,230 00	1	\$4,230 00	19	11	19	S 85	\$ 1,697 00	\$ 2,533.00	80% 20%
DDU16 - 009754-009789	DDU009552-9554	Sewer Plant - 50 yr hfe	pipe - pipe work unit 42	1/2/1998	50	\$3,690 00		\$3,690 00	17	11	29	S 74	\$ 1,331 00	\$ 2,359 00	80% 20%
DDU16 - 009854-009855	DDU009652-53	Sewer Plant - 50 yr life	trench work - pipe work unit 44	3/19/1999	50	\$3,549 00		\$3,549 00	16	9	12	S 71	\$ 1,192.00	\$ 2,357 00	80% 20%
	DDU16-009267-DDU16-009268	Sewer Plant - 50 yr life	pipe work unit 38	6/30/1996	50	\$3,795.00		\$3,795 00	19	6	1	S 76	\$ 1,482.00	\$ 2,313.00	80% 20%
	DDU16-009273-DDU16-009275	Sewer Plant - 50 yr hfe	pipe - Rohan	11/9/1996	50	\$3,280 96		\$3,280 96	19	1	22	S 66	\$ 1,263.00	\$ 2,017 96	80% 20%
DDU16-009293-DDU16-009297	DDU16-009293-DDU16-009297	Sewer Plant - 50 yr life	waco paving - pipe work unit 45 wat		50	\$2,919.00		\$2,919 00	16	2	1				80% 20%
DDU16 - 009806-009808	DDU009604-9606	Sewer Plant - 50 yr life	pipe - pipe work unit 43	6/26/1998	50	\$2,651 55		\$2,651 55	17	6	5	S 53	\$ 928.00	\$ 1,723 55	80% 20%
DDU16 - 009704	DDU009502	Sewer Plant - 50 yr life	pipe work unit 41	7/31/1997	50	\$2,705.00	9	\$2,705 00	18	5	-				80°% 20%
DDU009022 -DDU009023	DDU009022 -DDU009023	Scwer Plant - 50 yr hfe	V-CAST CLARIFIER WHEELS WI		50	\$1.850.00	4	\$1,850 00	5	8	1				0°% 100%
DDU16 - 009874-009876	DDU009672-74	Sewer Plant - 50 yr life	piping	4/22/1999	50	\$2,409 28		\$2,409 28	16	8	9				80% 20%
	DDU009657-9661	Sewer Plant - 50 yr life		2/4/1999	50	\$2,418 00		\$2,418 00	16	10	27				80% 20%
DDU16 - 009363	DDU009582	Sewer Plant - 50 yr life	pipe - pipe work unit 42	4/15/1998	50	\$2,187 30		\$2,187 30	17	8	16				80% 20%
	DDU16-009286-DDU16-009289	Sewer Plant - 50 yr life	backfill - pipe work unit 42	4/15/1998	50	\$2,183 75		\$2,183 75	17	8	16				80% 20%
DDU16 - 009766-009772	DDU009564-9570	Sewer Plant - 50 yr life	valves - pipe work unit 42	10/2/1998	50	\$2,135.06	4	\$2,135 06	17	2	29		-		80% 20%
DDU009002 -DDU009003	DDU009002 -DDU009003	Sewer Plant - 50 yr life	WB REPAIRS TO CLARIFIER WH		50	\$1,565.00	4	\$1,565 00	5	· · .	-				0% 100%
DDU16 - 010079-010081	DDU009877-79	Sewer Plant - 50 yr life	piping	10/7/2000	50	\$1,962.45		\$1,962 45	15	2	24				80% 20%
DDU16 - 009887-009889	DDU009685-87	Sewer Plant - 50 yr life	trench work - pipe work unit 44	11/5/1999	50	\$1,930 50 \$2,000 00		\$1,930 50	16 19	1	26	\$ 39 \$ 40		s 1,300 50 BDU1622.0001	80% 20%
DDU16 - 009656	DDU009454	Sewer Plant - 50 yr life	water and sewer bores	7/31/1996	50	\$2,000 00	Ľ	\$2,000 00	19	5	-	<b>3 4</b> 0	s ///00	010102000	330 80% 20%

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Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment

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Database from the Unit Processor 1000000000000000000000000000000000000					Data of			Customer			Time in Serva	ce				
Stret Article in Plane         Number Article	Double Diamond Utilities Co. / W	Vhite Bluff		ltem		Service Life (yrs)	Original Cost when installed S	CIAC				_	(E) = [D] [C] Annual (S)		[G] = [D]-[F] Net Book Value (S)	
DULL         DULL         Sever Part - Styp is the part - part of start of the Styp is the part - part of start of the Styp is the part - part of start of the Styp is the part - part of start of the Styp is the part - part of the Styp is the styp is the part - part of the Styp is the the styp i	-							arnount		Years in	Months	Davs				
DDUC - 00081 CO00817         DUCOM-00017         Sect Pite-Style         DUCOM-00017         Style										Service						% Parent %DDU
DDUG - 00015         DDUG - 00015         Server Parts - 30 yr the DDUG - 00015         System Term			Sewer Plant - 50 yr life	pipe - pipe work unit 41					\$1,686 54	18	6	15	S 34	\$ 630 00	\$ 1,056 54	80% 20%
DDUG-00754         DDUG00472         Sever Plane: 50 yich				road bores				1			4	-				80% 20%
Biblic According Applies Applie													-			
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DBUIL         DBUIL         DBUIL         DBUIL         DBUIL         Strate         Strate <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td></t<>											-					
DDUIG         DDUIG         DDUIG         Sever Plant - Sty pit for         Sever Plant - Sty p																
UDUIG         OPEN         Sever Plant - 30 y list         By list of y list of y list         Sever Plant - 30 y list of y lis										17	8					
DDUG         DDUG00077.         Seer Plan: by the pre varue well         DDUG00000000000000000000000000000000000								-								
DDUIG         OPENIG         Source Plant: - by rife         Source P																
DDUG 400001         DDUG000178-00         Sever Plant - 59 pit le prote start         Sever Start         Sever Start         <																
DDUIG         OPUID         Constrain         DUIG         OPUID         Secret Plant - Spin field         Person         U/4/1977         Sold         Status											-					
DDUIG         Company         Topologie         Topologie         Topologie         State National         State Natie National																
DDUIG.000782         DDUIG80073         Seer Plant - 50 yr. life         get value, addle         721/10         5335 85         17         5         8         7         5         18         5         1700         5         2200 5         2230 80         2230 5         2230 5         2230 5         2230 5         800 5         2230 5        2230 5 <td></td>																
DDUIG         corports         DDUIG         corports         Start																
DDU/16 00072         Bower Plant : 09 r Inf genergy (1500/07.6         Bower Plant : 09 r Inf genergy (1500/07.6         Still 32.0         Still 32.0 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>																
DDUIG-000270*//>DOUG00979-990         Sover Plans - 99 r Inf         promeUS File r-pre work unit 4         27/1997         00         \$18.20         18         8         8         6         5         11.20         5         900         DOUG00979-990         DOUG00979-990         DOUG00979-990         State         S																
DDUIG :009307-009509         DEVIG:009307-009509         Severer Plant - 50 yr file         pile - pige werk wind 4         Pile / 109001 / 109002         Pile / 109001 / 100002         Pile / 109001 / 100002         Pile / 109001 / 100002         Pile / 109000 / 100002         Pile / 1000002         Pile / 1000002 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>																
DDUIL:6009228         DDUIL:6009280         DDUIL:6009280         DDUIL:6009280         Sever Plan: -89 yr life         Sever Plan: -	DDU16 - 009507-009509	DDU009507-9509								18	10					
DDUIG         Sever Plant - 59 yith protectares: program         Instants for program         In	DDU16-009290-DDU16-009282				10/30/1999					16						
Bit State 3 and Sta							\$232 50		\$232 50	16	8	15	S 5	S 84 00	S 148 50	80% 20%
DDUI6-009302-DDUI6-00934         OPU16-009302-DDUI6-00934         Sever Plant - 20 yr lif         Ashbrock Simon Hartiey werp         8/1/2008         20           DDUI6-010276-010278         DDU010178         Sover Plant - 20 yr lif         Ashbrock Simon Hartiey werp         8/1/2008         20         \$\$33,862.05         8         6         2.5         1,918         5<1,645.00	DDU16 - 009843	DDU009641	Sewer Plant - 50 yr life			50	\$201 49		\$201 49	17	4	12	s 4	S 69.00	\$ 132.49	
DDUIG         ODU00074-76         Sever Plant - 20 yr life         Cold John Deren Backhoe         66/2007         20         \$33,362.05         8         6         2.5         1,918         5,043.00         5         1,033.00         DDUIG         0000         10000         0000         10000         0000         10000         00000         00000         00000         000000         0000000         0000000         00000000         00000000         00000000         000000000         000000000         000000000         000000000         000000000         000000000         0000000000         0000000000         000000000000000         000000000000000000000000000000000000	见我想起了。"韩仁本的异题是	STREET STREET	100	The state of the second st		Second Sec	STREET, ST. CIA	派神	TANC COM		various		LE MORES	124 294.40	1.173 264.01	124.24
DDUIG         ODU00074-76         Sever Plant - 20 yr life         Cold John Deren Backhoe         66/2007         20         \$33,362.05         8         6         2.5         1,918         5,043.00         5         1,033.00         DDUIG         0000         10000         0000         10000         0000         10000         00000         00000         00000         000000         0000000         0000000         00000000         00000000         00000000         000000000         000000000         000000000         000000000         000000000         000000000         0000000000         0000000000         000000000000000         000000000000000000000000000000000000																-
DDUIG-01038         DDUI01078         DDUI01078         DDUI01600958         DDUI01600958         Sever Plant - 20 yr life         DDUIS-00958         DDUI000053         DDU000053         DDU0000053         DDU0000053         DDU0000053         DDU0000053         DDU0000053         DDU0000053         DDU0000053         DDU00000053         DDU00000053         DDU00000053         DDU00000053         DDU00000053         DDU00000053         DDU00000053         DDU00000053         DDU10000053         DDU0000053         DDU0000053         DDU0000053         DDU0000053         DDU0000053         DDU0000053         DDU0000053         DDU0000053         DDU0000053         DDU00000053         DDU00000053         DDU0											4			\$ 161,872.00		
DDUIG-00938-DDUIG-009393         Sever Plan - 20 yr life         Upgrade Chemical Feed Equipment         U1/22/014         20         \$10.997.26         1         1         9         5         61.00         5         0.029 col         <											6					
DDUIG-010306-010308         DDU1010101-06         Sever Plant - 20 yr life         MCCLMECH Buil & Itsäll Art. L7/20/2007         20         \$14,500.00         8         5         1         S         72.5         5         6,060.00         5         8,394.00         9         100%           DDU009053-DDU009055         Sever Plant - 20 yr life         Sever Plant - 20 yr life         S8,847.44         \$3.87.40         \$14,501.00         \$14,551.95         \$4         \$3.5         7.9         \$6,810.00         \$7,771.95         0% 100%           DDUIG-600582-											9					
DDU000035         DDU000035         DDU000035         Sever Plant - 20 yr life         F-One Pumps WB         12/31/2012         20         \$59,847.44         \$9,847.44         \$2         \$5         492         \$5         1.475 00         \$5         8.372.44         0% 100%           DDU16-000280-DDU16-000285         Sever Plant - 20 yr life         Pull & Inspect, Motor, Pipe, Eic         8/28/2006         20         \$514,581.95         \$14,581.95         \$4         \$5         \$5         \$6,009.82         \$7,711.95         0% 100%           DDU16-000582-DDU16-000585         DDU16-000582-DDU16-000585         Sever Plant - 20 yr life         Upgrade Chemical Feed Equipment         \$111,63,770         18         8         \$5         \$10         \$5         \$40.00         \$5         \$6,909.82         0% 100%           DDU16-0005782-DDU16-000585         DDU000044         DDU000044         DDU000044         DDU000045         \$5         \$3,101.01         20         \$5,654.95         \$5         \$3,303         \$1,180.00         \$5         \$2,719         0% 100%           DDU0000452         DDU0000452         DDU000045         DDU000045         State At										-	1					
DDUIG         0116         011232-010232         100116-009280-DDU16-009285         Sever Plant - 20 yr life         Pull & Inspect, Motor, Prpe, Ele         52/22/016         20         \$116,377:00											5	•				
DDUI6-009280-DDUI6-009285         Severe Plant - 20 yr life         purgrade Chemical Feed Equipment 8/25/2014         20         \$116,377.00         \$1         \$         \$         \$         \$         7,638.00         \$0%: 20%           DDUI6-009588:         DDUI6-009588:         DDUI6-009588:         DDUI6-009588:         DDUIG-009588:         Severe Plant - 20 yr life         Upgrade Chemical Feed Equipment 8/25/2014         20         \$7,410.82         1         4         6         5         37.00         5         6,909.82         0%: 100%           DDU009044         DDU009044         DDU009044         DDU009044         DDU009044         DDU009044         Soc.659.75         3         5         33.3         \$1,138.00         \$5,521.75         0%: 100%           DDU009050         DDU009050         DDU009050         DDU009050         DDU009050         DDU009050         Soc.659.75         3         5         32.8         1,039.00         \$5,521.75         0%: 100%           DDU009050         DDU009050         DDU009050         DDU009050         DDU009050         Soc.659.75         3         5         4,60.50         \$4,243.8         0%: 100%           DDU009051         DDU009051         DDU009051         DDU009051         DDU009051         Soc.659.75         -5										-	-					
DDU16-009582-DDU16-009585         DDU16-009582-DDU16-009585         Sewer Plant - 20 yr life         Upgrade Chemical Feed Equipment         8/25/2014         20         \$7,410.82         1         4         6         5         371         \$         501.00         \$         6,809.82         0%         00%           DDU16-009578-DDU16-009581         DDU16-009578-DDU16-009581         DDU009044 -DDU009044         DDU009044 -DDU009044         DDU009044 -DDU009044         Score Plant - 20 yr life         E         Cine Pumps and Control Boxes 87/12/012         20         \$5,654.96         3         4         5         333         \$1,130.0         \$5,217.5         6%         0%         00% <td>DDU16 - 010252-010254</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>4</td> <td></td> <td></td> <td></td> <td></td> <td></td>	DDU16 - 010252-010254										4					
DDUI6-009578-DDU16-009581         DDU16-009578-DDU16-009581         Sever Plant - 20 yr life         Upgrade Chemical Feed Equipment         9/11/2014         20           DDU009044         DDU009044         DDU009045         Sever Plant - 20 yr life         Upgrade Chemical Feed Equipment         9/11/2014         20         \$6,659 75         3         5         5         333         \$1,138 00         \$5,521 75         0%1 100%           DDU009047         DDU009052         DDU009052         Sever Plant - 20 yr life         (4) E One Pumps and Control Boxes         8/3/12/12/12         20         \$5,664 96         3         4         - S         328         \$1,318 00         \$5,521 75         0%1 100%           DDU009052         DDU009052         Sever Plant - 20 yr life         UDUNAT 7CH8 STAGE_BREAK \$/30/2005         20         \$5,519 67         -         S         225         \$4,264 38         0%1 100%           DDU009015         DDU009015         DDU009015         DDU009015         DDU009015         S,519 67         -         S         226         1,456 00         \$3,361 92         0%1 00%           DDU009011         DDU009012         DSever Plant - 20 yr life         WB ELOXTSCHERGR/HPD/STAND PUN [23/12009         20         \$3,189 59         -         S         155         780 00         \$					-					18	8	-	• • • • • • • • • • • • • • • • • • • •			
DDU009044 - DDU009046         Dewer Plant - 20 yr life         E One Pumps and Control Boxes         7/31/2012         20         \$6,659 75         3         5         5         333         \$1,138 00         \$5,521 75         0% 100%           DDU009047 - DDU009049         DDU009047 - DDU009049         Sewer Plant - 20 yr life         E One Pumps and Control Boxes         8/31/2012         20         \$5,616 496         3         4         -         \$328         \$1,093 00         \$5,217 5         0% 100%           DDU0090050         DDU0090050         DDU0090050         DDU009017         Sewer Plant - 20 yr life         BCOne Pumps and Control Boxes         8/31/2012         20         \$5,016 38         \$2,-         \$218         \$1,093 00         \$5,471 06         0% 100%           DDU009018 - DDU009019         DDU009018 - DDU009019         Sewer Plant - 20 yr life         WB FLOAT SWITCHES/ GRINDET (23/12009         20         \$5,519 67			-								4				,	
DDU009047 - DDU009049         DDU009047 - DDU009049         Scwer Plant - 20 yr life         (4) E One Pumps and Control Boxes         & 8/31/2012         20         \$5,6564.96         3         4         -         5         328         5         1.093.00         5         5471.96         0%         100%           DDU0090505 - DDU009055         DDU009055         DDU009055         DDU009055         DDU009015         Sewer Plant - 20 yr life         POLLWAT 7CH8 STAGE,BREAK 5/30/2005         20         \$5,516.38         \$5,016.38         2         -         -         \$         215         \$7,520         \$         4,264.38         0%         100%           DDU009018 - DDU009019         DDU009018 - DDU009015         Sewer Plant - 20 yr life         WB FLOAT SWITCHES/ GRINDEI 1/231/2009         20         \$5,519.67         \$5,519.67         \$5,517.37         \$         -         \$         242         \$         1,452.00         \$         3,397.0%         \$         3,397.0%         \$         3,397.0%         \$         3,397.0%         \$         3,397.0%         \$         3,397.0%         \$         3,311.9%         0%         100%         \$         \$         3,397.0%         \$         3,397.0%         \$         3,311.9%         0%         100%         \$         \$											-					
DDU009050-DDU009052         DDU009050-DDU009052         Sewer Plant - 20 yr life         E-One Pumps WB         12/31/2012         20         \$\$5,016.38         2         -         S         251         \$<752.00         \$<4,264.38         0%         100%           DDU10-010230-0DU009015         DDU009018-DDU009018         Sewer Plant - 20 yr life         WB ELDS/HFG/RHDE/STAND PUN 12/31/2009         20         \$\$5,016.38         2         -         -         \$<251											3					
DDU16 - 010230 - 010233         DDU10028-31         Sewer Plant - 20 yr life         POLLWAT 7CH8 STAGE,BREAK 5/30/2005         20         \$8,704.40         10         7         1         \$         435         \$         4,605 00         \$         4,099 40         0%         100%           DDU009018 - DDU009016         DDU009015 - DDU009016         Sewer Plant - 20 yr life         WB FLOAT SWITCHES/ GRINDEN 12/31/2009         20         \$\$5,113 27         \$\$1,73 27         \$\$         -         \$\$         276         \$\$         1,554 00         \$\$         3,863 67         0%         100%           DDU009011 - DDU009012         DDU009011 - DDU009012         Sewer Plant - 20 yr life         WB ELOATS, HPGR/HPD/STAND PUN 12/31/2009         20         \$\$         \$\$         \$\$         3,870 60         \$\$         3,891 59         \$\$         -         \$\$         242         \$\$											•					
DDU009018         DDU009019         DDU009019         Sewer Plant - 20 yr life         WB FLOAT SWITCHES/ GRINDE 1/231/2009         20         \$5,519 67         5         -         5         276         \$         1,656 00         \$         3,863 67         0% 100%           DDU009015         DDU009015         DDU009015         DDU009011         DDU009011         DDU009011         DDU009011         St,517 327         \$         -         \$         229         \$         3,397         0% 100%           DDU009014         DDU009004         S         3,891 59         4         -         5         195         7800 0         \$         3,311 59         0% 100%           DDU104         O10222-0124         Sewer Plant - 20 yr life         Fabroace Walkway BetweeWaste & \$7,72208         20         \$         \$         \$         3,818 30         0% 100%         00% 100%         00% 100%         00% 100%										-	- ,					
DDU009015         DDU009016         DDU009016         Sewer Plant - 20 yr life         WB LIDS/HFGR/HPD/STAND PUN 12/31/2009         20         \$\$,173 27         \$         .         \$         259         \$         1,554 00         \$         3,619 27         0% 100%           DDU009011<-DDU009012											'					
DDU009011         DDU009012         DDU009012         Sever Plant - 20 yr life         WB CONTROL FLOATS, HPGRS         12/31/2019         20         \$4,849.60         \$ -         \$ 242         \$ 1,452.00         \$ 3,397.60         0% 100%;           DDU009041         DDU009042         DDU009042         DDU009042         DDU009042         DDU009042         DDU009042         Sever Plant - 20 yr life         Nar Valves WB         12/31/2011         20         \$ 3,891.59         \$ 3,891.59         \$ 3,891.59         \$ 3,891.59         \$ 3,891.59         \$ 3,93         \$ 4,971.00         \$ 2,358.183         0% 100%;         100%; <td1< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td></td><td></td><td></td><td></td></td1<>										-	-					
DDU009041         DDU009042         DDU009042         Sewer Plant - 20 yr life         Arr Valves WB         12/31/2011         20         \$3,891 59         4         -         -         5         195         5         780 00         5         3,111 59         0%         100%           DDU16 - 010212-01215         DDU0100101-13         Sewer Plant - 20 yr life         PolLWAT PHASE MOTOR, CHE 5/8/2003         20         \$7,852 83         12         7         23         5         393         \$4,971 00         \$2         2881 83         0%         100%           DDU16 - 010212-01024-010426-01042-010426-01042-010426-01042-010426-01042-010426-01042-010426-01042-010426-01042-010426-01042-010426-01042-010426-01042-010426-01042-010426-010426-01042-010426-01042-010426-010426-01042-010426-01042-010426-010426-01042-010426-01042-010426-01042-010426-01042-010426-01042-010426-01042-010426-01042-010426-01042-010426-01042-010426-01042-010426-01042-01042-010426-01042-																
DDU16 - 010212 010215         DDU010010-13         Sever Plant - 20 yr life         POLLWAT PHASE MOTOR, CHE 5/8/2003         20         \$7,852 83         12         7         23         5         393         \$         4,971 00         \$         2,881 83         0% 100%           DDU16 - 010224 - 010222 - 224         Sever Plant - 20 yr life         POLLWAT PHASE MOTOR, CHE 5/8/2003         20         \$\$,4,215 00         7         4         4         \$         211         \$         1,640 00         \$         2,666 00         0% 100%           DDU16 - 010337-010339         DDU0100070         Sever Plant - 20 yr life         WB HPGR PUMPS AND CONTRO (12/2)/2007         20         \$\$,4,356 00         8         6         19         \$         2,18 s         1,865 00         \$         2,491 00         0% 100%           DDU16 - 010337-010339         DDU010145-147         Sever Plant - 20 yr life         MCCLMECH Install New Submerst 6/12/2007         20         \$\$,8,624 33         15         10         14         \$         1,868 00         \$         2,499 30         0% 100%           DDU16 - 010337-010349         DDU000655-9858         Sever Plant - 20 yr life         KYLEHAR 60 hp- 480 r motor, purd 2/17/2000         20         \$\$,8,624 33         15         10         14         \$         1,685 00																
DDU16 - 010424 - 010426         DDU010222-224         Sewer Plant - 20 yr life         Fabricate Walkway BetweenWastew 8/27/2008         20         \$4,215 00         7         4         4         S         211         S         1,549 00         S         2,666 00         0% 100%           DDU009006 - DDU009007         DDU009006 - DDU009007         Sewer Plant - 20 yr life         WB HPCR PUMPS AND CONTRO [12/3/2009         20         \$3,615 00         \$3         5         -         \$         181         \$         1,865 00         \$         2,491 00         0% 100%           DDU16 - 010337-010339         DDU010145-147         Sewer Plant - 20 yr life         Storage Building         1/22/2008         20         \$3,997 53         \$3.997 53											7					
DDU009006 -DDU009007         DDU009006 -DDU009007         Sewer Plant - 20 yr life         WB HPGR PUMPS AND CONTRO 12/31/2009         20         \$3,615 00         5         -         5         181         5         1,086 00         \$         2,529 00         0% 100%           DDU16 - 010337-01039         DDU010135-137         Sewer Plant - 20 yr life         MCCLMECH Install New Submersite 6/12/2007         20         \$4,356 00         \$         6         19         \$         218         \$         1,686 00         \$         2,491 00         0% 100%           DDU16 - 01037-010394         DDU010145-147         Sewer Plant - 20 yr life         Storage Building         1/12/22008         20         \$         \$         53,997 53         \$         1         9         \$         2,490 00         \$         2,00% 50% 100%         \$         2,490 100         \$         2,409 00% 0% 100%         \$         2,409 100         \$         2,409 100         \$         2,409 100         \$         2,409 100 %         \$         2,409 100 %         \$         2,409 100 %         \$         2,409 100 %         \$         2,409 100 %         \$         2,409 100 %         \$         2,409 100 %         \$         \$         2,409 100 %         \$         2,409 100 %         \$         \$         2,00 \$				/												
DDU16 - 010337-010339         DDU010135-137         Sever Plant - 20 yr life         MCCLMECH Install New Submersti 6/12/2007         20         \$4,356 00         8         6         19         S         218         1,865 00         \$         2491 00         0%, 100%           DDU16 - 010337-010339         DDU010145-147         Sever Plant - 20 yr life         Storage Building         1/2/2/2008         20         \$3,997 53         7         11         9         \$         200         \$         1,865 00         \$         2,409 53         0%, 100%           DDU16 - 010337-010349         DDU009855-9888         Sever Plant - 20 yr life         Storage Building         1/2/2/008         20         \$\$8,624 33         15         10         14         \$         431         \$         6,839 00         \$         1,785 33         80%         20%           DDU16 - 010334-010346         DDU010142-144         Sever Plant - 20 yr life         SDS Fabricate and Install Roof Over 1/19/2008         20         \$2,922 75         7         1         12         \$         1,465 00         \$         1,692 00         %         1,692 00         %         1,692 00         %         1,762 75         0%         100%         1,00%         1,692 00         %         1,692 00         %         1,692										Ś	- '		•			
DDU16 - 010347 - 010349         DDU010145-147         Sever Plant - 20 yr life         Storage Building         1/22/2008         20         \$3,997 53         7         11         9         \$200 \$         1,588 00 \$         \$2,409 53         0% 100%           DDU16 - 01037 - 010349         DDU009855-9888         Sever Plant - 20 yr life         Storage Building         1/22/2008         20         \$3,997 53         7         11         9         \$200 \$         1,588 00 \$         \$2,409 53         0% 100%           DDU16 - 010374-010346         DDU010142-144         Sever Plant - 20 yr life         SDS Fabricate and Install Roof Ove 1/19/2008         20         \$2,922 75         7         11         2         \$1.46 \$         \$1,600 \$         \$1,762 75         0% 100%           DDU16 - 010344-010334-010334-010334-010334-010334-010334-010334-010334-010334-010334-010334-009836         DDU0101122-34         Sever Plant - 20 yr life         MCCLMECH Fabric & Startil 3" will 1/1/2007         20         \$2,876 00         82         20         \$1.48 \$         \$1,184 00         \$1.692 00 % 6         100% 6         \$1.692 00 % 6         \$1.692 00 % 6         \$1.692 00 % 6         \$1.692 00 % 6         \$1.692 00 % 6         \$1.692 00 % 6         \$1.692 00 % 6         \$1.692 00 % 6         \$1.692 00 % 6         \$1.692 00 % 6         \$1.692 00 % 6         \$1.692 00 % 6         \$										-						
DDU16 - 010057-010060         DDU009855-9858         Sewer Plant - 20 yr life         KYLEHAR 60 hp - 480 r motor, pun 2/17/2000         20         \$8,624 33         15         10         14         \$         431         \$         6,839 00         \$         1,785 33         80% 20%           DDU16 - 010342-010346         DDU010142-144         Sewer Plant - 20 yr life         DSD Fabricate and Install Roof Over [1/9/2008         20         \$2,922 75         7         11         12         \$         1.64         \$         1.690 0         \$         1.785 33         80% 20%           DDU16 - 010342-010334-0103340         DDU010142-144         Sewer Plant - 20 yr life         DMCLMECH Fabric & Install 3" And [0/1/12007         20         \$2,876 600         \$2,876 600         \$2,876 600         \$2,876 600         \$2,811,17 50         14         \$         1,84 00         \$         1.68 00 %         1.68 50         80% 20%           DDU16 - 009834-009836         DDU009632-9634         Sewer Plant - 20 yr life         bobcat - sewer and water pipe unstall 7/28/1998         20         \$13,117 50         17         5         3         \$         6.65 5         1.685 50         80% 20%	DDU16 - 010347-010349									7	11	9				
DDU16 - 010334-010336         DDU010132-34         Sewer Plant - 20 yr hfe         MCCLMECH Fabric & Install 3" Art 10/11/2007         20         \$2,876.00         \$2,876.00         \$2         20         \$1,184.00         \$1,692.00         0% 100%           DDU16 - 009834-009836         DDU009632-9634         Sewer Plant - 20 yr hfe         bobcat - sewer and water pipe installe 7/28/1998         20         \$13,117.50         \$17         \$3         \$56.65         \$1,432.00         \$1,685.50         80% 20%	DDU16 - 010057-010060	DDU009855-9858	Sewer Plant - 20 yr life	KYLEHAR 60 hp- 480 r motor, pur	2/17/2000	20	\$8,624 33			15	10	14	s 431	\$ 6,839 00	\$ 1,785 33	80% 20%
DDU16 - 009834 - 009836 DDU009632-9634 Sewer Plant - 20 yr hfe bobcat - sewer and water pipe installe 7/28/1998 20 \$13,117 50 \$1,517 50 17 5 3 \$ 656 \$ 11,432.00 \$ 1,685 50 80% 20%	DDU16 - 010344-010346	DDU010142-144	Sewer Plant - 20 yr hfe	SDS Fabricate and Install Roof Over	1/19/2008	20	\$2,922 75		\$2,922 75	7	11	12	<b>\$</b> 146	\$ 1,160.00	\$ 1,762 75	0% 100%
	DDU16 - 010334-010336	DDU010132-34	Sewer Plant - 20 yr life	MCCLMECH Fabric & Install 3" Air	10/11/2007	20	\$2,876 00		\$2,876 00	8	2	20	<b>\$</b> 144	\$ 1,184.00	\$ 1,692.00	0% 100%
			Sewer Plant - 20 yr life						\$13,117 50	17	5	3	S 656	\$ 11,432.00	\$ 1,685 50	80% 20%
DDU16-010421-010423 DDU010219-221 Sewer Plant - 20 yr life Repair Roof On EQ Basin 8/25/2008 20 \$2,500 00 7 4 6 \$ 125 \$ 919 00 DDU16s2 000 32,500 00 7 4 6 \$ 125 \$ 919 00 DDU16s2 000 337 0% 100%	DDU16 - 010421-010423	DDU010219-221	Sewer Plant - 20 yr life	Repair Roof On EQ Basin	8/25/2008	20	\$2,500 00		\$2,500 00	7	4	6	\$ 125	\$ 919.00	DU1652091	337 0% 100%

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Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment

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Double Diamond Utilities Co. / W	hite Bluff		ltem	Date of Installation	Service Life	(175) *	Original Cost when installed S	Customer CIAC amount	Adjusted Original Cost for Customer CIAC <sup>1</sup>	-	Time in Service	c	[E] = {D}'{C] Annual (S}	(F) Accumulated (S) (Reserve)	[(4] - [D] {F} Nct Book Value (S)	
Sewer Asset / Rate Base Listing								amounti		Years in	Months	Davs				
New, As needed	Old Bates Number									Service						% Parent %DDU
DDU009004 -DDU009005	DDU009004 -DDU009005	Sewer Plant - 20 yr hfe	WB GRDR PUMPS/ MODULE PIPI	12/31/2009	20		\$2,219 13		\$2,219 13	5	-	-	\$ 111	\$ 666.00	\$ 1,553 13	0% 100%
DDU16-009298	DDU16-009298	Sewer Plant - 20 yr life		5/29/2002	20	belov	\$3,823 75		\$3,823 75	13	7	2	\$ 191	\$ 2,596 00	\$ 1,227 75	80% 20%
DDU16 - 010340-010342	DDU010138-140	Sewer Plant - 20 yr life	MCCLMECH Repair Catwalk on Was	7/12/2007	20		\$1,580.00		\$1,580.00	8	5	19	S 79	S 669 00	S 911 00	0% 100%
DDU16 - 009814	DDU009612	Sewer Plant - 20 yr life	pumps, basins - lift station	7/23/1998	20	[	\$7,077 13		\$7 077 13	17	5	8	S 354	\$ 6,174.00	\$ 903 I3	80% 20%
DDU16-009574 - DDU16-009576	DDU16-009574 - DDU16-009576	Sewer Plant - 20 yr life	Risers	1/28/2013	20	[	\$968 04		<b>\$</b> 968 04	2	11	3	S 48	\$ 140.00	\$ 828.04	0% 100%
DDU009000 -DDU009001	DDU009000 -DDU009001	Sewer Plant - 20 yr life	WB FLOATS AND BASIN COVER	12/31/2009	20		\$1,163 69		\$1,163 69	5	-	-	\$ 58	\$ 348.00	\$ 815.69	0% 100%
DDU16 - 010394-010396	DDU010192-194	Sewer Plant - 20 yr life	New WWTP Set Up	9/6/2008	20		\$1,250.00		\$1,250 00	7	3	25	\$ 63	\$ 461.00	\$ 789.00	0% 100%
DDU16 - 010247-010248	DDU010045-46	Sewer Plant - 20 yr life	USABLU Blower	5/6/2006	20		\$1,417.45	_	\$1,417,45	و	- 7		- <del></del>	<del>5 685 00</del>	<b>3</b> 732 45	0% 100%
DDU16 - 009844-009846	DDU009642-9644	Sewer Plant - 20 yr life	bobcat	8/19/1998	20	[	\$1,457 50		\$1,457 50	17	4	12	S 73	\$ 1,268 00	\$ 189.50	80% 20%
DDU16 - 009738-009740	DDU009536-9538	Sewer Plant - 20 yr life	structure around pumps for noise con	1/1/1998	20	[	\$1,200 00		\$1,200 00	17	11	30	\$ 60	\$ 1,080.00	\$ 120.00	80% 20%
DDU16 - 009741-009743	DDU009539-9541	Sewer Plant - 20 yr life	insulation at sewer plant building	5/1/1998	20	[	\$727 44		\$727 44	17	7	30	S 36	\$ 636.00	\$ 91.44	80% 20%
DDU16 - 009747-009748	DDU009545-9546	Sewer Plant - 20 yr life	Sewer Building Roof	1/22/1998	20	[	\$730 69		\$730 69	17	11	9	<b>S</b> 37	\$ 664.00	\$ 66 69	80% 20%
DDU16 - 009753	DDU009551	Sewer Plant - 20 yr life	slab for wwtp	1/30/1998	20		\$545 00		\$545.00	17	11	1	S 27	S 484 00	S 61 00	80% 20%
DDU16 - 009721-009723	DDU009519-9521	Sewer Plant - 20 yr life	sewer plant piping	8/20/1997	20	[ [	\$415 24		\$415 24	18	4	11	\$ 21	\$ 386.00	\$ 29 24	80% 20%
		Sewer Plant - 20 yr life	grinder station receiving tank and pur	1/1/1996	20		\$ 78,443 22		\$78,443 22	19	11	30	\$ 3,922	\$ 78,429.00	\$ 14 22	0% 100%
ALTERNA COMPANY AND A	「「御兄長」を言語が、「おおかい」		A CALL STATE OF A CALL STATE OF A CALL STATE	Best in Bitt	1.5			<b>F</b> 1. 4			various			10. 1 H SQ. 450 000	2417,398.92	
DDU009033 -DDU009034	DDU009033 -DDU009034	Sewer Plant - 10 yr life	GENERATOR, TRANSFER SWITC	10/31/2010	10		\$5,093 48		\$5,093 48	5	2	-	S 509	\$ 2,630.00	\$ 2,463 48	0% 100%
DDU009031 -DDU009032	DDU009031 -DDU009032	Sewer Plant - 10 yr life	BACK UP POWER	10/31/2010	10	[	\$1,204 98		\$1,204 98	5	2	-	\$ 120	\$ 620.00	\$ 584 98	0% 100%
DDU16 -010260-010262	DDU010058-60	Sewer Plant - 10 yr life	MCCLMECH Air Manifold- Fabrica	12/16/2006	10	[	\$4,551 80		\$4,551 80	9		15	\$ 455	\$ 4,113.00	S 438 80	0% 100%
DDU16 - 010360-010362	DDU010158-160	Sewer Plant - 10 yr hfe	WWTP Repairs-Sproket and Wheels	3/16/2008	10		\$1,742 81		\$1,742 81	7	9	15	S 174	\$ 1 356 00	\$ 386 81	0% 100°°
DDU16 - 010267-010271	DDU010065-69	Sewer Plant - 10 yr life	MCCLMECH Replace Chain Sprock	4/30/2007	10		\$2,642 00		\$2,642.00	8	8	1	\$ 264	\$ 2,289.00	\$ 353.00	0% 100%
DDU16 - 010257-010259	DDU010055-57	Sewer Plant - 10 yr life	WALLELE Electrical Bid	11/27/2006	10		\$3,550.00		\$3,550.00	9	1	4	\$ 355	\$ 3,228 00	\$ 322.00	0% 100°%
DDU16 - 010363-010365	DDU010161-163	Sewer Plant - 10 yr life	Mtr Contactors, New 480 V Discount	3/21/2008	10	. [	\$1,450.00		\$1,450.00	7	9	10	S 145	\$ 1,128.00	\$ 322.00	0% 100%
DDU16 - 010409-010411	DDU010207-209	Sewer Plant - 10 yr life	Emergency Repairs to Sewer Blower	5/15/2008	10		\$1,230 00		\$1,230 00	7	7	16	S 123	\$ 938.00	\$ 292.00	0% 100%
DDU16 - 010428	DDU010226	Sewer Plant - 10 yr life	Generator	10/21/2008	10		\$905 36		\$905 36	7	2	10	S 91	\$ 655 00	\$ 250.36	0% 100%
DDU16 - 010366-010368	DDU010164-166	Sewer Plant - 10 yr hfe	Emergency Repairs to Sewer Blower	4/26/2008	10		\$1,050 00		\$1,050 00	7	8	5	\$ 105	\$ 806.00	\$ 244.00	0% 100%
DDU16 -010264-010266	DDU010062-64	Sewer Plant - 10 yr hfe	MCCLMECH Pulley, Bushings, Bel	4/30/2007	10		\$1,408.00		\$1,408.00	8	8	1	S 141	\$ 1,223 00	\$ 185.00	0% 100%
DDU009024, DDU009027	DDU009024, DDU009027	Sewer Plant - 10 yr life	INSTALL PROPANE LINES & TAI	10/31/2010	10		\$331 30		\$331 30	5	2		S 33	\$ 170.00	\$ 161 30	0% 100%
DDU16 - 010267-010268	DDU010065-67	Sewer Plant - 10 yr life	MCCLMECH Repair Clarifier	4/30/2007	10		\$1,150.00		\$1,150.00	8	8	1	\$ 115	\$ 997.00		0% 100%
	編の時に は記録 小さきま		STATE CONTRACTOR OF THE REAL	there are the	Real (	3			1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1		various		Mar Holen	1.1.1		<b>1988</b>
							\$2,847,335 66		\$2,847,335 66				\$84,700.00	\$1,205,081 00	\$1,642,254 66	]

Page 3 of 4

Page 50 of 77

Double Diamond Utilities Co. / White Bluff Sewer Asset / Rate Base Listing New, As needed Old Bates Number	Item	Date of Installation	Service Life (vrs)	Original Cost when instatled 5	Customer CIAC amount	Adjusted Original Cost for Customer CIAC <sup>1</sup>	Turne in Service	[L] = [D] [C] Annual (S)	[F] Accumulated (S) (Reserve)	(G) ~ [D] (F) Net Book Value (S)	% Parent %DDU
	liem	Date of Installation	Service Life (51%)		Customer	Adjusted Original Cost for Customer CIAC	<u> </u>	E] - [D]1C) Annual (S)	[F] Accumulated (S) (Reserve)	[(1] = {D} {F  Net Book Value (S)	
DDU16-011004-011008	301 Land and land rights	various		\$ 34,735 00		\$ 34,735 00	various	s .	s -	<b>\$</b> 34,735 00	]
307 Wells	307 Wells	<b> </b>						<b> </b>			
Well Pumps	Well Pumps										]
311 \$ hp or less	311 Shp or fess			1							
DDU16 - 009766 009772				1							]
Booster Pamps	Bossier Pumps								1		1
311 5 hp or less	311 5 hp or less	<b> </b>	┢╼╼╌┢╴	<u>+</u>	1	†———		<u>├</u> ───		i	1
DDU16 009667-009668					î			î	<u> </u>	1	1
320 Chlorinators	320 Chloropators	î — — — — — — — — — — — — — — — — — — —	<u>}</u> }-								1
Structures	Structures	1	ř – ř		î	1		·			1
3D4 Wrood	304 Wnod				î	1			1		]
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DDU16 - 010035-010037		1	i i		1	1					]
DDU16 009662	T					1			I		]
DDU16 010267-010268											]
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340 Office Equipment											]
341 Vehicles	341 Vehicles					1					]
a											]
0		Γ									]
0											]
	Other (Please list)										]
	Sewer Plant - 50 yr lefe	various	50	1,908,258		1,908,258		38,167			
	Sewer Plant - 20 yr lefe	various	20	878,033	-	878,033	various	43,903			
	Sewer Plant - 10 yr hfe	various	10	26,310		26,310	various	2,630	20,153	6,157	]
		L									]
											]
											1
	Total			2,847,336	· ·	2,847,336		84,700		1,642,255	]
				TRUE	TRUE	TRUE		TRUE	TRUE	TRUE	_

DDU16 - 011339

Page 4 of 4

III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION\*

A

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D Amount of

F

E

G

			1	A	в	I C	D	E	F		G
			Line		Date of	· · · · · · · · · · · · · · · · · · ·	Amount of				(G)=(D) - (F)
				Item		Total Cast		A new all amost vertices			( to Sch III-2)
		I	110.	nem	Contribution	Total Cost	Contribution	Annual amonization	Amornizatio	<u>n</u>	(10 Sen 111-2)
Old Bates Number	% Parent	% DDU									
Documented	80%	20%		WB 4 2.30AC Water Tanks	Land	\$ 17,700	\$ 14,160	s -	\$	- \$	14,160
Documented	80%	20%					,		ŝ	- \$	7,320
Documented	0%	100%				\$ 12.810	,	\$ -	\$	- \$	-
Documented	- 0%	100%		935 18 water tower & well	Land			\$ -	\$	- \$	-
the set of	2	10 T 28 C			1.0006-1.0004	AND DESCRIPTION OF A DE	5 2 Mar 58. 161.16	w Warning and	P. S		1994 1. S. (1997)
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DDU010070-73	1 0%	100%		SMITPUM Well #2 Pump Rer	5/28/2007	\$ 6.884	s -	s -	\$	- \$	-
DDU010113-116	0%	100%					\$ -	\$ -	\$	- s	
DDU009088 -DDU009093	- 0%	100%					\$ -	\$ -	\$	- \$	-
DDU0103 -DD09U009104	- 0%	100%		GENERATOR	1/31/2012			\$ -	\$	- s	-
DDU009105 -DDU009109	0%	100%		WB RELACE PUMP, MOTO	5/31/2012	\$ 29,973	\$ -	<b>S</b> -	\$	- \$	-
DDU16-009592-DDU16-009594	0%	100%		Pump, Well No 3	7/29/2015	\$ 15,093	\$-	<b>\$</b> -	\$	- \$	-
DDU16-009595-DDU16-009597	0%	100%		Pump Replacement Well No 2	8/24/2015	\$ 16,950	\$-	s -	\$	- 5	-
DDU16-009598-DDU16-009600	0%	100%		30 HP Motor Replacement, We	12/3/2015	\$ 26,239	<b>S</b> –	\$-	\$	- \$	-
and the start start where had		1105		All series of the Shirt States	1.5.	139.764.36	1. Contraction (1997)	S.C.A. Lagran	S	52 56	1. A. 24
1				and to a substantial standard of a substantial	an kantatan metalah					All and the second second	Désau di San
DDU010047-49	J 0%	100%		LONESTA Booster Pump	3/7/2006	\$ 1,034	s -	s -	\$	- \$	-
DDU010053-54	0%	100%		LONESTA O-Ring, Plug, Gasi	8/28/2006	\$ 1,260	<b>S</b> -	s -	\$	- \$	-
DDU16-009398-DDU16009399	0%	100%					s -	s -	\$	- \$	-
DDU010105-109	0%	100%		LONESTA Booster Pump, Eje	8/27/2007			\$ -	\$	- \$	-
							Section 18		STAR A	189 - SP	20 Y
1				an a state of a second state of the second state o						And the second	the second s
DDU009447-DDU009449	0%	100%		water storage tank #2	6/19/1996	\$ 81,618	S -	s -	\$	- \$	-
DDU009913-14	0%	100%			1/11/2000	\$ 299	\$ -	\$ -	\$	- \$	-
DDU16-00934565-DDU16009376	- 0%	100%		storage tank, 250,000 gailons	9/29/2000	\$ 71.887	\$ -	\$ -	\$	- \$	-
DDU16-009377 DDU16009381	J 0%	100%								¢	-
DD010-007577-DD010007581				piping for new storage tank	10/27/2000	\$ 3,189	\$ -	<b>3</b> -	3	- 3-	
DD010-003377-DD010003381	80%	20%		piping for new storage tank 58,000 gallon gst, field erect w					-	- » 399 <b>\$</b>	8,421
	80%			58,000 gallon gst, field erect w	1/1/1991	\$ 21,025	\$ 16,820	\$ 336	\$ 8,3	399 <b>\$</b>	8,421
	80%	20%			1/1/1991	\$ 21,025	\$ 16,820	\$ 336	\$ 8,3	399 <b>\$</b>	
	80%	20%		58,000 gallon gst, field erect w	1/1/1991	\$ 21,025	\$ 16,820	\$ 336	\$ 8,3	399 \$ <b>.00 ₹\$</b> ≊	
energy the second se	80%	20%		58,000 gallon gst, field erect w	1/1/1991 7/16/1999	\$ 21,025 \$ 27,576	\$ 16,820 <b>16,820,00</b> <b>\$</b> -	\$ 336 \$ 336.00 \$ -	\$ 8,399	399 <b>S</b> 200 <b>- S</b> - S	
DDU009735 DDU010103	80%	20%		58,000 gallon gst, field erect w hydropneumatic pressure tank MCCLMECH Set pressure tan	1/1/1991 7/16/1999 2/7/2007	\$ 21,025 \$ 27,576 \$ 27,576 \$ 4,188	\$ 16,820 <b>3</b> 16,820,00 <b>5</b> - <b>5</b> -	\$ 336 \$ 336,00	\$ 8,399 \$ 399	399 \$ <b>.00 ₹\$</b> ≊	
DDU009735 DDU010103 DDU010117-119	80% 0% 0% 0%	20%	90 H - 745 - <b>BURGER, G</b> H <b>REN</b>	58,000 gallon gst, field erect w hydropneumatic pressure tank MCCLMECH Set pressure tan CONSENV Installation of Nev	1/1/1991 7/16/1999 2/7/2007 9/10/2007	\$ 21,025 \$ 27,576 \$ 27,576 \$ 4,188 \$ 4,278	\$ 16,820 <b>3 16,820,000</b> <b>5</b> - <b>5</b> - <b>5</b> - <b>5</b> -	\$ 336 \$ 336,00 \$ - \$ - \$ - \$ - \$ -	\$ 8,3 <b>3</b> - <b>3 399</b> \$ \$ \$ \$	399 \$ .00 \$ - \$ - \$ - \$	8,421.00
DDU009735 DDU010103	80% 0% 0% 0%	20%	90 H - 745 - <b>BURGER, G</b> H <b>REN</b>	58,000 gallon gst, field erect w hydropneumatic pressure tank MCCLMECH Set pressure tan	1/1/1991 7/16/1999 2/7/2007 9/10/2007	\$ 21,025 \$ 27,576 \$ 27,576 \$ 4,188 \$ 4,278	\$ 16,820 <b>3 16,820,000</b> <b>5</b> - <b>5</b> - <b>5</b> - <b>5</b> -	\$ 336 \$ 336,00 \$ - \$ - \$ - \$ - \$ -	\$ 8,399 \$ 399 \$ \$	399 \$ .00 \$ - \$ - \$ - \$	8,421.00
DDU009735 DDU010103 DDU010117-119	80% 0% 0% 0%	20% 100% 100% 100%	90 H - 745 - <b>BURGER, G</b> H <b>REN</b>	58,000 gallon gst, field erect w hydropneumatic pressure tank MCCLMECH Set pressure tan CONSENV Installation of Nev	1/1/1991 7/16/1999 2/7/2007 9/10/2007	\$ 21,025 <b>\$ 27,576</b> \$ 4,188 \$ 4,278 <b>\$ 4,278</b>	\$ 16,820 <b>16,820,00</b> <b>16,820,00</b> <b>16,820,00</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b> <b>16,820</b>	\$ 336 \$ 336,00 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 8, <b>\$ 8,395</b> \$ \$ \$ \$ <b>\$</b> <b>\$</b> <b>\$</b> <b>\$</b> <b>\$</b>	399 \$ .00 \$ - \$ - \$ - \$ - \$	5,421,00
DDU009735 DDU010103 DDU010117-119 DDU16-009345-DDU16009346	80% 0% 0% 0% 80%	20% 100% 100% 100% 20%	90 H - 745 - <b>BURGER, G</b> H <b>REN</b>	58,000 gallon gst, field erect w hydropneumatic pressure tank MCCLMECH Set pressure tan CONSENV Installation of Nev water bores (2)	1/1/1991 7/16/1999 2/7/2007 9/10/2007 1/5/1996	\$ 21,025 \$ 27,576 \$ 4,188 \$ 4,278 \$ 4,278 \$ 1,000	\$ 16,820 \$ 16,820 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 336 \$ 336,00 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 8, <b>3 399</b> <b>5</b> <b>5</b> <b>5</b> <b>5</b> <b>5</b> <b>5</b> <b>5</b> <b>5</b>	399 \$ .00 \$ - \$ - \$ - \$ - \$ 320 \$	<b>48</b> 0
DDU009735 DDU010103 DDU010117-119	80% 0% 0% 0%	20% 100% 100% 100%	90 H - 745 - <b>BURGER, G</b> H <b>REN</b>	58,000 gallon gst, field erect w hydropneumatic pressure tank MCCLMECH Set pressure tan CONSENV Installation of Nev Water bores (2) water line unit 40	1/1/1991 7/16/1999 2/7/2007 9/10/2007 1/5/1996 1/11/1996	\$ 21,025 \$ 27,576 \$ 4,188 \$ 4,278 \$ 4,278 \$ 1,000 \$ 1,000 \$ 4,510	\$ 16,820 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 336 \$ 336.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 8,399 \$ \$ 3999 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399 <b>S</b> - <b>S</b>	480 2,170
DDU009735 DDU010103 DDU010117-119 DDU16-009345-DDU16009346 DDU16-009347-DDU16009348	80% 0% 0% 0% 80%	20% 100% 100% 100% 20% 20%	90 H - 745 - <b>BURGER, G</b> H <b>REN</b>	58,000 gallon gst, field erect w hydropneumatic pressure tank MCCLMECH Set pressure tan CONSENV Installation of Nev uter bores (2) water bre unit 40 water bore (3)	1/1/1991 7/16/1999 2/7/2007 9/10/2007 1/5/1996 1/11/1996 1/12/1996	\$ 21,025 \$ 27,576 \$ 4,188 \$ 4,278 \$ 1,000 \$ 1,500	\$ 16,820 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 336 <b>5</b> 336.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 8,399 \$ \$399 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399 \$ - \$ - \$ - \$ - \$ - \$ 320 \$ 138 \$ 179 \$	480 2,170 721
DDU009735 DDU010103 DDU010117-119 DDU16-009345-DDU16009346 DDU16-009347-DDU16009348 DDU009459-DDU009461	80% 0% 0% 0% 80% 80%	20% 100% 100% 100% 20% 20% 20%		58,000 gallon gst, field erect w hydropneumatic pressure tank MCCLMECH Set pressure tan CONSENV Installation of Nev Water bores (2) water line unit 40	1/1/1991 7/16/1999 2/7/2007 9/10/2007 1/5/1996 1/11/1996	\$ 21,025 \$ 27,576 \$ 4,188 \$ 4,278 \$ 1,000 \$ 4,510 \$ 4,230	\$ 16,820 <b>S</b> - <b>S</b> -	\$ 336 <b>\$ 33600</b> <b>\$ -</b> <b>\$ -</b> <b></b>	\$ 8,399 \$ 3999 \$ 5 \$ 1,4 \$ 1,5 \$ 1	399 <b>S</b> - <b>S</b>	480 2,170 721 2,026
DDU009735 DDU010103 DDU010117-119 DDU16-009345-DDU16009346 DDU16-009347-DDU16009348 DDU009459-DDU009461 DDU009461 - DDU009463	80% 0% 0% 0% 80% 80% 80%	20% 100% 100% 100% 20% 20% 20% 20%		58,000 gallon gst, field erect w hydropneumatic pressure tank MCCLMECH Set pressure tan CONSENV Installation of Nev Water bores (2) water line unit 40 water line unit 39	1/1/1991 7/16/1999 2/7/2007 9/10/2007 1/5/1996 1/11/1996 1/12/1996 1/12/1996 1/31/1996	\$ 21,025 \$ 27,576 \$ 4,188 \$ 4,278 \$ 4,278 \$ 1,000 \$ 4,510 \$ 1,500 \$ 4,230 \$ 500	\$ 16,820 <b>S</b> - <b>S</b> - <b></b>	\$ 336 <b>5</b> - <b>5</b>	\$ 8,399 \$ 3999 \$ 5 \$ 5 \$ 1,4 \$ 1,5 \$ 1,5	399 \$ 400 <b>*\$</b> - \$ - \$ - \$ 320 \$ 138 \$ 179 \$ 358 \$ 159 \$	480 2,170 721 2,026 241
DDU009735 DDU010103 DDU010117-119 DDU16-009345-DDU16009346 DDU16-009347-DDU16009348 DDU009459-DDU009461 DDU0094461 - DDU009463 DDU009444	80% 0% 0% 0% 80% 80% 80% 80%	20% 100% 100% 100% 20% 20% 20% 20% 20%		58,000 gallon gst, field erect w hydropneumatic pressure tank MCCLMECH Set pressure tan CONSENV Installation of Nev Here bores (2) water bores (2) water hne unit 40 water bore (3) water hore water bore water bore	1/1/1991 7/16/1999 2/7/2007 9/10/2007 1/5/1996 1/11/1996 1/12/1996	\$ 21,025 \$ 27,576 \$ 4,188 \$ 4,278 \$ 4,278 \$ 1,000 \$ 4,510 \$ 1,500 \$ 4,230 \$ 5,00 \$ 1,500 \$ 4,230 \$ 1,500 \$	\$ 16,820 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 336 <b>\$</b> - <b>\$</b>	\$ 8,399 \$ 3999 \$ 5 \$ 5 \$ 1,4 \$ 1,5 \$ 1,5 \$ 1,5 \$ 1,5 \$ 1,5 \$ 2,5 \$ 1,5 \$ 2,5 \$ 1,5 \$ 3,5 \$	399 S 300 S - S - S - S - S - S - S - S -	480 2,170 721 2,026 241 724
DDU009735 DDU010103 DDU010103 DDU010117-119 DDU16-009345-DDU16009346 DDU16-009347-DDU16009348 DDU009459-DDU009461 DDU009461 - DDU009463 DDU009444 DDU009445-DDU009446	80% 0% 0% 0% 80% 80% 80% 80% 80% 80%	20% 100% 100% 100% 20% 20% 20% 20% 20% 20% 20%		58,000 gallon gst, field erect w hydropneumatic pressure tank MCCLMECH Set pressure tan CONSENV Installation of Nev USENV Installation of Nev Water bores (2) water line unit 40 water bore (3) water bore water bore water bore water bore water line unit 33, 34, 35	1/1/1991 7/16/1999 2/7/2007 9/10/2007 1/5/1996 1/11/1996 1/12/1996 1/12/1996 1/31/1996 2/29/1996 2/29/1996	\$ 21,025 \$ 27,576 \$ 4,188 \$ 4,278 \$ 1,000 \$ 4,510 \$ 1,500 \$ 4,230 \$ 500 \$ 1,500 \$ 4,230 \$ 1,500 \$ 4,230 \$ 9,090	\$ 16,820 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 336 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 8,399 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399 S 300 S - S - S - S - S - S - S - S -	<b>480</b> 2,170 721 2,026 241 724 4,384
DDU009735 DDU010103 DDU010103 DDU16-009345-DDU16009346 DDU16-009347-DDU16009348 DDU009459-DDU009461 DDU009445-DDU009463 DDU009445-DDU009446 DDU009445-DDU009446	80% 0% 0% 0% 80% 80% 80% 80% 80% 80% 80%	20% 100% 100% 100% 20% 20% 20% 20% 20% 20% 20% 20%		58,000 gallon gst, field erect w hydropneumatic pressure tank MCCLMECH Set pressure tan CONSENV Installation of Nev Here bores (2) water bores (2) water hne unit 40 water bore (3) water hore water bore water bore	1/1/1991 7/16/1999 2/7/2007 9/10/2007 1/5/1996 1/11/1996 1/12/1996 1/31/1996 2/29/1996	\$ 21,025 \$ 27,576 \$ 4,188 \$ 4,278 \$ 4,278 \$ 1,000 \$ 4,510 \$ 1,500 \$ 4,230 \$ 1,500 \$ 4,230 \$ 500 \$ 1,500 \$ 4,230 \$ 500 \$ 1,500 \$ 4,230 \$ 5,000 \$ 4,230 \$ 5,000 \$ 1,500 \$ 1,500 \$ 1,500 \$ 5,000 \$ 1,500 \$ 1,5	\$ 16,820 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 336 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 8,399 \$ 399 \$ 5 \$ 2 \$ 2 \$ 2 \$ 2,5 \$ 3,5 \$ 3,5	399 S 300 S - S - S - S - S - S - S - S -	480 2,170 721 2,026 241 724
	Documented           Documented           Documented           Documented           Documented           Dubuo10070-73           DDU010113-116           DDU009088 - DDU009093           DDU009103 - DD0009104           DDU009105 - DDU10-009594           DDU16-009592-DDU16-009597           DDU16-009598-DDU16-009597           DDU16-009598-DDU16-009600           DDU010047-49           DDU16-009398-DDU16009399           DDU16-009398-DDU16009399           DDU16-009398-DDU16009399           DDU10105-109           DDU0090447-DDU009449           DDU00913-14	Documented         80%           Documented         80%           Documented         0%           Documented         0%           Documented         0%           Documented         0%           DDU0101070-73         0%           DDU010113-116         0%           DDU009088 -DDU009093         0%           DDU0090592-DDU16-009594         0%           DDU16-009592-DDU16-009597         0%           DDU16-009598-DDU16-009597         0%           DDU16-009598-DDU16-0095997         0%           DDU16-009398-DDU16-0095997         0%           DDU1010053-54         0%           DDU010053-54         0%           DDU010053-19         0%           DDU010053-19         0%           DDU00913-14         0%           DDU069913-14         0%	Documented         80%         20%           Documented         80%         20%           Documented         0%         100%           Documented         0%         100%           Documented         0%         100%           Documented         0%         100%           DDU010113-116         0%         100%           DDU009088 -DDU009093         0%         100%           DDU009105 -DDU009104         0%         100%           DDU16-009592-DDU16-009594         0%         100%           DDU16-009592-DDU16-009597         0%         100%           DDU16-009592-DDU16-009597         0%         100%           DDU16-009598-DDU16-009597         0%         100%           DDU16-009398-DDU16-009597         0%         100%           DDU010053-54         0%         100%           DDU010053-54         0%         100%           DDU010053-19         0%         100%           DDU010053-14         0%         100%           DDU00913-14         0%         100%           DDU009913-14         0%         100%           DDU16-0093456-DDU16009376         0%         100%	Documented         80%         20%           Documented         80%         20%           Documented         0%         100%           Documented         0%         100%           Documented         0%         100%           DDU010070-73         0%         100%           DDU009088 -DDU009093         0%         100%           DDU009088 -DDU009093         0%         100%           DDU0090892-DDU16-009594         0%         100%           DDU16-009592-DDU16-009597         0%         100%           DDU16-009598-DDU16-009597         0%         100%           DDU16-009598-DDU16-009597         0%         100%           DDU16-009598-DDU16-009597         0%         100%           DDU16-009598-DDU16-009597         0%         100%           DDU16-009598-DDU16-009599         0%         100%           DDU010053-54         0%         100%           DDU16-009398-DDU16009399         0%         100%           DDU00913-14         0%         100%           DDU009913-14         0%         100%           DDU16-00934565-DDU16009376         0%         100%	No.         Item           Documented         80%         20%         WB 4 2.30AC Water Tanks           Documented         80%         20%         907.120.257AC Pump Station           Documented         0%         100%         Water Plant           Documented         0%         100%         935.18 water tower & well           Documented         0%         100%         SMITPUM Well #2 Pump Reg           DDU010070-73         0%         100%         SMITPUM Parts, Labor-Water           DDU09103-DD0900903         0%         100%         NMITPUM Parts, Labor-Water           DDU009088-DDU009093         0%         100%         SMITPUM Parts, Labor-Water           DDU009105-DDU009093         0%         100%         WB RELACE PUMP, MOTO           DDU16-009592-DDU16-009597         0%         100%         Pump Replacement Well No 3           DDU16-009595-DDU16-009597         0%         100%         Pump Replacement Well No 3           DDU10-009598-DDU16-0095997         0%         100%         LONESTA Booster Pump           DDU10-009398-DDU16009399         0%         100%         LONESTA Booster Pump           DDU10-009398-DDU16009399         0%         100%         LONESTA Booster Pump, Eg           DDU100091-109         0%	Line         Date of Installation or Contribution           No.         Item           Documented         80% 20%         WB 4 2.30AC Water Tanks Land           Documented         80% 20%         907.120 257AC Pump Statiot Land           Documented         0% 100%         Water Plant         Land           Documented         0% 100%         Water Vlant         Land           Documented         0% 100%         Water Vlant         Land           Documented         0% 100%         SMITPUM Well #2 Pump Ref         5/28/2007           DDU010070-73         0% 100%         SMITPUM Well #2 Pump Ref         5/28/2007           DDU01013-116         0% 100%         SMITPUM Well #2 Pump Ref         5/28/2007           DDU00103-DD0900903         0% 100%         New Pump Cable         2/28/2011           DDU00103-DD09009104         0% 100%         New Pump Cable         2/28/2011           DDU16-009592-DDU16-009594         0% 100%         Water Replacement Well No 3         7/29/2015           DDU16-009598-DDU16-009594         0% 100%         LONESTA Booster Pump         3/1/2006           DDU10-009598-DDU16-009599         0% 100%         LONESTA Booster Pump         8/28/2006           DDU10-009598-DDU16009399         0% 100%         LONESTA Booster Pump <td>Line         Date of No.         Date of Item         Date of institution of Commbaton         Total Cost           Old Bates Number         % Parent         % DDU         Item         Institution of Commbaton         Total Cost           Documented         80%         20%         WB 4 2.30AC Water Tanks         Land         \$ 17,700           Documented         80%         20%         907.120         257AC Pump Statiot Land         \$ 9,150           Documented         0%         100%         Water Plant         Land         \$ 12,810           Documented         0%         100%         SMITPUM Well #2 Pump Ref         5/28/2007         \$ 6,884           DDU010070-73         0%         100%         SMITPUM Well #2 Pump Ref         5/28/2007         \$ 6,884           DDU010113-116         0%         100%         SMITPUM Parts, Labor-Wate         8/31/2007         \$ 19,203           DDU00103 -DD00009104         0%         100%         New Pump Cable         2/28/2011         \$ 24,039           DDU16-009592-DDU16-009594         0%         100%         WB RELACE PUMP, MOTO         5/31/2012         \$ 2,6239           DDU16-009598-DDU16-009594         0%         100%         Pump, Well No 3         7/29/2015         \$ 1,6950           DD</td> <td>Line         Date of No.         Date of Item         Date of contribution         Ambuilton Total Cost         Ambuilton Developer Contribution           Old Bates Number         % Parent         % DDU           Documented         80%         20%         907.120.257AC Pump Station Land         \$ 17,700         \$ 14,160           Documented         0%         100%         Water Plant         Land         \$ 12,810         \$ 7,320           Documented         0%         100%         935 18 water tower &amp; well         Land         \$ 2,500         \$ -           Documented         0%         100%         SMITPUM Well #2 Pump Rer         5/28/2007         \$ 6,884         \$ -           DDU010070-73         0%         100%         SMITPUM Well #2 Pump Rer         5/28/2007         \$ 6,884         \$ -           DDU01013-116         0%         100%         SMITPUM Well #2 Pump Rer         5/28/2007         \$ 6,884         \$ -           DDU00103-DD0900903         0%         100%         SMITPUM Well #2 Pump Rer         5/28/2007         \$ 6,884         \$ -           DDU00103-DD090009104         0%         100%         SMITPUM Well #2 Pump Rer         5/28/2007         \$ 19,203         \$ -           DDU16-0095952-DDU16-009594         0%         100%<td>Line         Date of No.         Date of Itelano         Amount of Decempetion           Old Bates Number         % Parent         % DDU           Documented         80%         20%         WB 4 2.30AC Water Tanks         Land         \$ 17,700         \$ 14,160         \$ -           Documented         80%         20%         907.120         257AC Pump Stato Land         \$ 9,150         \$ 7,320         \$ -           Documented         0%         100%         Water Plant         Land         \$ 12,810         \$ -         \$ -           Documented         0%         100%         Sater tore &amp; well         Land         \$ 2,500         \$ -         \$ -           DDU010070-73         0%         100%         SMITPUM Well *2 Pump Ref         5/28/2007         \$ 6,884         \$ -         \$ -           DDU010013-116         0%         100%         SMITPUM Well *2 Pump Ref         5/28/2007         \$ 6,884         \$ -         \$ -           DDU0090983-0DU0090903         0%         100%         CENERATOR         13/1/2012         \$ 13/31/2012         \$ -         \$ -           DDU0090983-0DU16-009597         00%         00%         WB RELACE PUMP, MOTO         5/13/2015         \$ 5         -         \$ -</td><td>Line         Date of No.         Det of Item         Date of multitum of Contribution         Animal source Total Cost         Animal source Contribution         Accumulate Animal source Contribution           Old Bates Number         % Parent         % DDU         Bocumented         \$ 17,700         \$ 14,160         \$ - \$         \$ - \$           Documented         80%         20%         907.120         257AC Pump Statot Land         \$ 9,150         \$ 7,320         \$ - \$         \$ - \$           Documented         0%         100%         Water Plant         Land         \$ 12,810         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ -</td><td>Line         Due of No.         Due of Item         Annual amont of Developer         Annual amont of Contribution         Annual amont of Contribution         Annual amont of Contribution           Old Bates Number         % Parent         % DDU         Contribution         Total Cost         Developer         Contribution         Annual amont of Developer         Annual amont of Contribution         Annual amont of Developer         Annual amont of Developer</td></td>	Line         Date of No.         Date of Item         Date of institution of Commbaton         Total Cost           Old Bates Number         % Parent         % DDU         Item         Institution of Commbaton         Total Cost           Documented         80%         20%         WB 4 2.30AC Water Tanks         Land         \$ 17,700           Documented         80%         20%         907.120         257AC Pump Statiot Land         \$ 9,150           Documented         0%         100%         Water Plant         Land         \$ 12,810           Documented         0%         100%         SMITPUM Well #2 Pump Ref         5/28/2007         \$ 6,884           DDU010070-73         0%         100%         SMITPUM Well #2 Pump Ref         5/28/2007         \$ 6,884           DDU010113-116         0%         100%         SMITPUM Parts, Labor-Wate         8/31/2007         \$ 19,203           DDU00103 -DD00009104         0%         100%         New Pump Cable         2/28/2011         \$ 24,039           DDU16-009592-DDU16-009594         0%         100%         WB RELACE PUMP, MOTO         5/31/2012         \$ 2,6239           DDU16-009598-DDU16-009594         0%         100%         Pump, Well No 3         7/29/2015         \$ 1,6950           DD	Line         Date of No.         Date of Item         Date of contribution         Ambuilton Total Cost         Ambuilton Developer Contribution           Old Bates Number         % Parent         % DDU           Documented         80%         20%         907.120.257AC Pump Station Land         \$ 17,700         \$ 14,160           Documented         0%         100%         Water Plant         Land         \$ 12,810         \$ 7,320           Documented         0%         100%         935 18 water tower & well         Land         \$ 2,500         \$ -           Documented         0%         100%         SMITPUM Well #2 Pump Rer         5/28/2007         \$ 6,884         \$ -           DDU010070-73         0%         100%         SMITPUM Well #2 Pump Rer         5/28/2007         \$ 6,884         \$ -           DDU01013-116         0%         100%         SMITPUM Well #2 Pump Rer         5/28/2007         \$ 6,884         \$ -           DDU00103-DD0900903         0%         100%         SMITPUM Well #2 Pump Rer         5/28/2007         \$ 6,884         \$ -           DDU00103-DD090009104         0%         100%         SMITPUM Well #2 Pump Rer         5/28/2007         \$ 19,203         \$ -           DDU16-0095952-DDU16-009594         0%         100% <td>Line         Date of No.         Date of Itelano         Amount of Decempetion           Old Bates Number         % Parent         % DDU           Documented         80%         20%         WB 4 2.30AC Water Tanks         Land         \$ 17,700         \$ 14,160         \$ -           Documented         80%         20%         907.120         257AC Pump Stato Land         \$ 9,150         \$ 7,320         \$ -           Documented         0%         100%         Water Plant         Land         \$ 12,810         \$ -         \$ -           Documented         0%         100%         Sater tore &amp; well         Land         \$ 2,500         \$ -         \$ -           DDU010070-73         0%         100%         SMITPUM Well *2 Pump Ref         5/28/2007         \$ 6,884         \$ -         \$ -           DDU010013-116         0%         100%         SMITPUM Well *2 Pump Ref         5/28/2007         \$ 6,884         \$ -         \$ -           DDU0090983-0DU0090903         0%         100%         CENERATOR         13/1/2012         \$ 13/31/2012         \$ -         \$ -           DDU0090983-0DU16-009597         00%         00%         WB RELACE PUMP, MOTO         5/13/2015         \$ 5         -         \$ -</td> <td>Line         Date of No.         Det of Item         Date of multitum of Contribution         Animal source Total Cost         Animal source Contribution         Accumulate Animal source Contribution           Old Bates Number         % Parent         % DDU         Bocumented         \$ 17,700         \$ 14,160         \$ - \$         \$ - \$           Documented         80%         20%         907.120         257AC Pump Statot Land         \$ 9,150         \$ 7,320         \$ - \$         \$ - \$           Documented         0%         100%         Water Plant         Land         \$ 12,810         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ -</td> <td>Line         Due of No.         Due of Item         Annual amont of Developer         Annual amont of Contribution         Annual amont of Contribution         Annual amont of Contribution           Old Bates Number         % Parent         % DDU         Contribution         Total Cost         Developer         Contribution         Annual amont of Developer         Annual amont of Contribution         Annual amont of Developer         Annual amont of Developer</td>	Line         Date of No.         Date of Itelano         Amount of Decempetion           Old Bates Number         % Parent         % DDU           Documented         80%         20%         WB 4 2.30AC Water Tanks         Land         \$ 17,700         \$ 14,160         \$ -           Documented         80%         20%         907.120         257AC Pump Stato Land         \$ 9,150         \$ 7,320         \$ -           Documented         0%         100%         Water Plant         Land         \$ 12,810         \$ -         \$ -           Documented         0%         100%         Sater tore & well         Land         \$ 2,500         \$ -         \$ -           DDU010070-73         0%         100%         SMITPUM Well *2 Pump Ref         5/28/2007         \$ 6,884         \$ -         \$ -           DDU010013-116         0%         100%         SMITPUM Well *2 Pump Ref         5/28/2007         \$ 6,884         \$ -         \$ -           DDU0090983-0DU0090903         0%         100%         CENERATOR         13/1/2012         \$ 13/31/2012         \$ -         \$ -           DDU0090983-0DU16-009597         00%         00%         WB RELACE PUMP, MOTO         5/13/2015         \$ 5         -         \$ -	Line         Date of No.         Det of Item         Date of multitum of Contribution         Animal source Total Cost         Animal source Contribution         Accumulate Animal source Contribution           Old Bates Number         % Parent         % DDU         Bocumented         \$ 17,700         \$ 14,160         \$ - \$         \$ - \$           Documented         80%         20%         907.120         257AC Pump Statot Land         \$ 9,150         \$ 7,320         \$ - \$         \$ - \$           Documented         0%         100%         Water Plant         Land         \$ 12,810         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ - \$         \$ -	Line         Due of No.         Due of Item         Annual amont of Developer         Annual amont of Contribution         Annual amont of Contribution         Annual amont of Contribution           Old Bates Number         % Parent         % DDU         Contribution         Total Cost         Developer         Contribution         Annual amont of Developer         Annual amont of Contribution         Annual amont of Developer         Annual amont of Developer

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Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment

III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION\*:

	A	В	С	D	E	F	G
Line		Date of		Amount of			(G)=(D) - (F)
		Installation or		Developer		Accumulated	Rate Base Value
No	Item	Contribution	Total Cost	Contribution	Annual amortization	Amortization	( to Sch III-2)

New, As needed	Old Bates Number	% Parent %	6 DDU								
DDU16 - 009658-009660	DDU009456-9458	80%	20%	pipe - Rohan	11/9/1996 \$	3,281	\$ 2,625	\$ 53	\$ 1,01	0 \$	1,615
DDU16 - 009686-009687	DDU009484-DDU009485	80%	20%	bores	1/4/1997 \$	500	\$ 400	\$ 8	\$\$ 15	2 \$	248
DDU16-009349-DDU16009351	DDU16-009349-DDU16009351	80%	20%	water line unit 40	1/4/1997 \$	7,475	\$ 5,980	\$ 120	\$ 2,27	8 \$	3,702
DDU16 - 009706-009708	DDU009504-DDU009506	80%	20%	water line unit 41	1/8/1997 \$	4,875	\$ 3,900	\$ 78	\$\$ 1,48	8 \$	2,412
DDU16 - 009667-009668	DDU009465 - DDU009466	80%	20%	piping	1/15/1997 <b>\$</b>	7,552	\$6,041	<b>\$</b>	<del>\$ 2,29</del>	<del>0 5</del>	3,751
DDU16 - 009671	DD0009469	80%	20%	piping	1/22/1997 \$	274	\$ 220	\$ 4	15 7	65	144
DDU16 - 009709-009711	DDU009507-DDU009509	80%	20%	pipe - Unit 41	2/7/1997 \$	332	\$ 265	<b>s</b> e	5\$ 10	6\$	159
DDU16 - 009673-009675	DDU009471 - DDU009473	80%	20%	tee and gate valves - Unit 40	2/28/1997 \$	1,034	\$ 827	\$ 17	<b>\$</b> 31	7 S	510
DDU16-009352-DDU16009353	DDU16-009352-DDU16009353	80%	20%	pipe Unit 40	2/28/1997 \$	4,817	\$ 3,854	\$ 77	<b>S</b> 1,44	6 \$	2,408
DDU16-009354-DDU16009356	DDU16-009354-DDU16009356	80%	20%	piping	2/28/1997 \$	6,940	\$ 5,552	\$ 11	\$ 2,09	4 S	3,458
DDU16 - 009680-009684	DDU009478- DDU009482	80%	20%	piping	3/29/1997 \$	14,210		\$ 227		2 \$	7,106
DDU16 - 009690-009691	DDU009488-DDU009489	80%	20%	valves - Unit 41	4/18/1997 \$	738	\$ 591	\$ 12	22	5 \$	366
DDU16-009357-DDU16009358	DDU16-009357-DDU16009358	80%	20%	piping - US Filter - Unit 40	4/23/1997 \$	318	\$ 255	\$ 5	5 <b>\$</b> 9	ю <b>\$</b>	165
DDU16 - 009699-009700	DDU009497-DDU009498	80%	20%	pipe - Unit 41	6/16/1997 \$	637	\$ 509	\$ 10	)\$ 19	3 \$	316
DDU16 - 009701-009702	DDU009499-DDU009500	80%	20%	pipe - Unit 41	6/16/1997 \$	1,687	\$ 1,349	\$ 27	/\$ 50	14 \$	845
DDU16 - 009716-009717	DDU009514-DDU009515	80%	20%	valves, tees - Unit 41	7/25/1997 \$	175	\$ 140	\$ 3	\$ \$ 5	9 \$	81
DDU16 - 009704-009705	DDU009502-DDU009503	80%	20%	bore	7/31/1997 \$	1,000	\$ 800	\$ 10	5 \$ 29	94 <b>\$</b>	506
DDU16 - 009704-009705	DDU009502-DDU009503	80%	20%	water line unit 41	7/31/1997 \$	2,705	\$ 2,164	\$ 43	\$ 79	6 \$	1,368
DDU16 - 009721-009722	DDU009519-DDU009520	80%	20%	gate valves - unit 41	8/20/1997 \$	1,277	\$ 1,022	\$ 21	\$ 38	32 \$	640
DDU16 - 009727-009729	DDU009525-DDU009527	80%	20%	valve box lid - US Filter	9/19/1997 <b>\$</b>	1,022	\$ 817	\$ 10	5 \$ 29	3 \$	524
DDU16 - 009688-009689	DDU009486-DDU009487	80%	20%	Water line Unit 40	10/4/1997 \$	518	\$ 415	\$ 8	3 \$ 14	16 \$	269
DDU16 - 009754-009756	DDU009552-DDU009554	80%	20%	pipe - Unit 42	1/2/1998 \$	3,690	\$ 2,952	\$ 59	\$ 1,06	5\$	1,887
DDU16 - 009757-009759	DDU009555-DDU009557	80%	20%	waterline	2/2/1998 \$	189	\$ 151	\$ 3	S S 5	i8 \$	93
DDU16-009359-DDU16009362	DDU16-009359-DDU16009362	80%	20%	backfill - Unit 42	4/15/1998 \$	2,184	\$ 1,747	\$ 35	5 \$ 62	3 \$	1,124
DDU009582	DDU16-009363	80%	20%	pipe - Unit 42	4/15/1998 \$	2,187	\$ 1,750	\$ 35	5 \$ 62	3 \$	1,127
DDU009583	DDU16-009364	80%	20%	pipe - Unit 42	4/21/1998 \$	675	\$ 540	\$ 13	\$ 19	8 \$	342
DDU16 - 009778	DDU009576	80%	20%	valves - Unit 42	4/23/1998 \$	114	\$ 91	\$ 2	2 \$ 2	8 \$	63
DDU16 - 009792	DDU009590	80%	20%	backfill - Unit 42	5/22/1998 \$	9,620	\$ 7,696	\$ 154	\$ 2,70	5 \$	4,991
DDU16 - 009792	DDU009590	80%	20%	backfill - Unit 42	5/22/1998 \$	9,620	\$ 7,696	\$ 154	\$ 2,70	5 \$	4,991
DDU16 - 009776	DDU009574	80%	20%	piping	6/4/1998 \$	317	\$ 254	\$ 5	5 <b>5</b> 8	34 <b>\$</b>	170
DDU16 - 009806-009808	DDU009604-DDU009606	80%	20%	pipe - Unit 43	6/26/1998 \$	2,652	\$ 2,121	\$ 42	. \$ 74	2 \$	1,379
DDU16 - 009806-009808	DDU009604-DDU009606	80%	20%	pipe - Unit 43	6/26/1998 \$	2,652	\$ 2,121	\$ 42	2 \$ 74	2 \$	1,379
DDU16 - 009821	DDU009619	80%	20%	concrete - three invoices of \$1	7/13/1998 \$	170	\$ 136	\$ 2	2 \$ 4	2 \$	94
DDU16 - 009820	DDU009618	80%	20%	vaive - Unit 43	7/13/1998 \$	179			5 5	i6 \$	87
DDU16 - 009832	DDU009630	80%	20%	gate valve, saddle	7/23/1998 \$	359				8 \$	189
DDU16 - 009833	DDU009631	80%	20%	valves - Unit 43	7/24/1998 \$	52			\$	4 S	28
DDU16 - 009842	DDU009640	80%	20%	check and swing valves	7/31/1998 \$	195				6 S	100
DDU16 - 009843	DDU009641	80%	20%	appurtenances - Unit 43	8/19/1998 \$	201	\$ 161	\$ 3	\$ \$ 5	5 \$	106
DDU16 - 009766-009772	DDU009564-DDU009570	80%	20%	tees - Unit 42	10/2/1998 \$	621			•	6 S	331
DDU16 - 009766-009772	DDU009564-DDU009570	80%	20%	valves - Unit 42	10/2/1998 \$	2,135				94 Š	1.114
DDU16 - 009766-009772	DDU009564-DDU009570	80%	20%	pipe - Unit 42	10/2/1998 \$	9,802				14 S	5,137
DDU16 - 009859-009863	DDU009657-DDU009661	80%	20%	trench work - Unit 44	2/4/1999 \$	2,418			, -	9 \$	1,285
DDU16 - 009851-009855	DDU009649-DDU009653	80%	20%	trench work - Unit 44	3/15/1999 \$	7,293				2 \$	3.872
DDU16 - 009851-009855	DDU009649-DDU009653	80%	20%	trench work - Unit 44	3/19/1999 \$	3.549				i4 \$	1,885
DDU16 - 009859-009863	DDU009657-DDU009661	80%	20%	trench work - Unit 44	3/29/1999 \$	5.675				5 \$	3,025

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DDU16 - 011350

Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment

III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION\*

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			i f	Line		Date of		Amount of			(G)=(D) - (F)
			1		<b>T</b> .	Installation or		Developer		Accumulated	Rate Base Value
			L	No	Item	Contribution	Total Cost	Contribution	Annual amortization	Amortization	( to Sch III-2)
iew, As needed	Old Bates Number		6 DDU								
DDU16 - 009887-009889	DDU009685-DDU009687	80%	20%		trench work - Unit 44	4/14/1999					
DDU16 - 009874-009876	DDU009672-DDU009674	80%	20%		piping	4/22/1999					
DDU16 - 009877-009878	DDU009675-DDU009676	80%	20%		concrete - unit 44	4/23/1999					\$ 31
DDU16 - 009883	DDU009681	80%	20%		haul material for trench fil	5/5/1999				<b>\$</b> 146	
DDU16 - 009927-009931	DDU009725-DDU009729	80%	20%		water line piping	6/7/1999		-		<del>- 3 - 153</del>	•
DDU16 - 010014-010016	DDU009812-DDU009814	80%	20%		concrete blocking	8/20/1999	<b>6</b> 133	\$ 106	\$ 2		\$ 67
DU16 - 010017-010019	DDU009815-DDU009817	80%	20%		road bores	8/23/1999	\$ 1,500	\$ 1,200	\$ 24	\$ 393	
DU16 - 010020	DDU009818	80%	20%		water piping	8/25/1999	<b>S</b> 282	\$ 226	\$ 5	<b>\$</b> 78	\$ 148
DDU16 - 010035-010037	DDU009833-DDU009835	80%	20%		sleeves for water and sewer ma	9/21/1999	<b>5</b> 4,584	\$ 3,667	\$ 74	\$ 1,198	\$ 2,469
DU16 - 010051-010055	DDU009849-DDU009853	80%	20%		waco paving - haul trench fill t	10/30/1999	\$ 255	\$ 204	\$ 4	\$ 65	\$ 139
DDU16 - 010051-010055	DDU009849-DDU009853	80%	20%		waco paving - unit 45 water ar	10/30/1999	\$ 2,919	\$ 2,335	\$ 46	\$ 750	\$ 1,585
DDU16 - 010062-010064	DDU009860-DDU009862	80%	20%		water line piping	2/6/2000	\$ 248	\$ 198	<b>S</b> 4	<b>\$</b> 63	\$ 135
DDU16 - 010065	DDU009883	80%	20%		water piping	8/8/2000	\$ 845	\$ 676	<b>\$</b> 14	\$ 210	\$ 466
DDU16 - 010125-010126	DDU009923-9924	80%	20%		piping	8/12/2000	5 86	<b>S</b> 69	<b>\$</b> 2	\$ 25	\$ 44
DDU16 - 010091	DDU009889	80%	20%		water line piping, \$1511 + \$51	9/18/2000	2,025	\$ 1,620	\$ 32	\$ 489	\$ 1,131
DDU16 - 010079-010081	DDU009877-DDU009879	80%	20%		water line piping	10/7/2000		\$ 1,570	\$ 31	\$ 475	\$ 1.095
DU16-009382-DDU16009383	DDU16-009382-DDU16009383	80%	20%		piping	1/17/2001			\$ 20	\$ 299	\$ 698
DU16 - 010168-010177	DDU009966-75	80%	20%		piping	4/18/2001			\$ 23	\$ 341	\$ 833
DU16 - 010169-010170	DDU009967-68	80%	20%		piping	11/4/2001				\$ 34	\$ 86
DU16 - 009951-009953	DDU009749-DDU009751	0%	100%		block for pump house #1	3/8/1999		\$ -	s -	<b>\$</b> -	\$ -
DU16 - 009971	DDU009769	- 0%	100%		foundation for booster station	6/8/1999			\$ -	Š -	\$ -
DU16 - 009992	DDU009790	0%	100%		booster station piping	11/8/1999	,		\$ -	\$ -	\$ -
DU16 - 010082	DDU009880	0%	100%		water tank slab	6/8/2000			š -	\$ -	š -
DU16 - 010091-010092	DDU009889-DDU009890	0%	100%		storage tank piping	8/9/2000			š -	š -	š.
DU16 - 010109	DDU009907	0%	100%		water piping gst	10/20/2000			š -	Š.	š.
DU16 - 010182-010185	DDU009980-83	0%	100%		concrete for well#4 fence	11/7/2001			\$ -	š .	\$ -
DU16-009386-DDU16009387	DDU16-009386-DDU16009387	- 0%	100%		United rental installation of 6 i				\$ -	s -	\$ -
DU16-009388-DDU16009389	DDU16-009388-DDU16009387	0%	100%		J & S Pools 15' X 40' slab invc				\$ -	s -	\$ -
DU16 - 010289-010292	DDU010087-90	0%	100%		BULLSTE 20,000 Gal Hydror				s -	s -	s -
DDU16 - 010293-010292	DDU010091-93	- 0%	100%		J&SPOOL Beams for the Wat				s -	s -	s -
DDU009062 -DDU009064	DDU009062 -DDU009064	- 0%	100%		WB O RING SET, DIAPHRA		· · · · · ·		s -	s -	s -
DU009002 -DDU009004	DDU009065 -DDU009064	- 0%	100%		,	12/31/2009	- /		s -	с -	¢ _
DDU009067 -DDU009068	DDU009063 -DDU009068	0%	100%		WB REPLACED CLARIFIER				Š -	\$ -	\$ -
DU009069 -DDU009008	DDU009069 -DDU009008	- 0%	100%			12/31/2009			s -	у – с	\$ -
DDU009072 -DDU009074	DDU009072 -DDU009074	- 0%	100%		WB WELL #4 INSPECT ANE				\$ -	c .	¢ _
DU009072 -DDU009074	DDU009072-DDU009074	- 0%	100%		PIPE JOINS, CK VALVES, C				s -	с .	s .
DD0009073 -DD0009081	DDU009083 -DDU009087	0%	100%		Service Call Well #1	2/28/2011	. ,		s -	s -	\$ - \$
DU009093 -DDU009087	DDU009094 -DDU009097	0%	100%		Service Call Well #2	9/30/2011			Š –	\$ -	\$ -
DU009094 -DD0009097	DDU009094 - DDU009097	0%	100%		Service Call Well #2	12/31/2011			s -	с -	s -
DU009101 -DDU009102	DDU009101 -DDU009102	0%	100%		6" Franklin 60hp submonitor/S				s - s -	s -	s - s -
DU009110 -DD0009118	DDU009110 -DDU009118 DDU009117 -DDU009123	0%	100%		Install new pipe 6" 60hp Subm				» – S –	s -	s -
D000411/-DD0009123	DD0009117-DD0009123	80%	20%		Total Pipe Installed	1/1/1996					•
142 STATE	S. Plants C. S. a. Contract			CONTRACTOR AND A							
				E AL	Stilligen System (mige	1990 (1999)	ML 0.94 PY 47	101,900,90	1 - 38,137,QU	10.201.21.00	1.3 1.130,403,10
DDU16 - 009669-009670	DDU009467-DDU009468	80%	20%		raw water intake	1/16/1997	\$ 390	\$ 312	\$ 15	\$ 288	\$ 24

Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment

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DDU16 - 011351

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III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION\*:

	A	В	С	D	E	F	G
Line		Date of		Amount of			(G)=(D) - (F)
Line	1	Installation or		Developer		Accumulated	Rate Base Value
No.	Item	Contribution	Total Cost	Contribution	Annual amortization	Amortization	( to Sch III-2)

New, As needed	011 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		% DDU							
DDU16 - 009834-009836	DDU009632-DDU009634	80%	20%	bobcat - sewer and water piper				10,494		5
DDU16 - 009844-009846	DDU009642-DDU009644	80%	20%	bobcat	8/19/1998		8 \$	1,166		
DDU16 - 009817-009819	DDU009615-DDU009617	80%	20%	bobcat water and sewer pipe U	9/7/1998	\$ 15,40	0\$	12,320		6
DDU16 - 009817-009819	DDU009615-DDU009617	80%	20%	bobcat water and sewer pipe U	9/7/1998	\$ 15,40	0\$	12,320	\$	6
DDU16 - 009856	DDU009654				-3/17/1999		4-5-		- 5	
DDU16-009385	DDU16-009385	80%	20%	heavy equipment rental	5/29/2002		4\$	3,059		1
DDU16 - 010025-010027	DDU009823-DDU009825	0%	100%	timers for well pumps	1/9/1999	•	7\$	-	\$	
DDU16 - 009916	DDU009714	0%	100%	well #3 piping and meter	2/7/1999	\$ 3,14	7 \$	-	\$	
DDU16 - 009954	DDU009752-	0%	100%	booster station piping	4/8/1999		7 \$	-	\$	
DDU16 - 009871	DDU009669	0%	100%	well piping	4/21/1999	\$ 1,99	8 \$	-	\$	
DDU16 - 009893-009895	DDU009691-DDU009693	0%	100%	drill and case well (Well No 3	5/13/1999	\$ 28,90	55	-	\$	
DDU16 - 009893-009895	DDU009691-DDU009693	0%	100%	well pump, electrical (well No	5/19/1999	\$ 26,77	55	-	\$	
DDU16 - 009932-009934	DDU009730-DDU009732	0%	100%	new well tie-in	6/7/1999	\$ 1,19	3\$	-	\$	
DDU16 - 009909-009911	DDU009707-DDU009709	0%	100%	well piping	6/30/1999	\$ 9	5 S	-	\$	
DDU16 - 009912-009914	DDU009710-DDU009712	0%	100%	well piping	6/30/1999	\$ 43	35	-	\$	
DDU16 - 009799	DDU009799	0%	100%	appurtenances	8/16/1999	\$ 14	8 \$	-	\$	
DDU16 - 009899	DDU009697	0%	100%	new well electrical	9/6/1999	\$ 4,13	2\$	-	\$	
DDU16 - 009984	DDU009782	0%	100%	pipe and fittings for booster sta	10/8/1999	\$ 15	8 \$	-	\$	
DDU16 - 010057-010060	DDU009855-DDU009858	0%	100%	Repair to Well, pump	2/17/2000	\$ 8,62	4 \$	-	\$	
DDU16 - 010065	DDU009863	0%	100%	well #4 piping	8/6/2000	\$ 4,05	5 \$	-	\$	
DU16 - 010091-010095	DDU009889-DDU009894	0%	100%	well #4 piping	8/24/2000	\$ 2,56	4 \$	-	\$	
DDU16 - 0100112-010014	DDU009910-DDU009912, DDU009946	0%	100%	repairs to well #2	10/14/2000	\$ 15,23	0 \$	-	\$	
DDU16 - 010117-010119	DDU009915-9917	0%	100%	well screen and piping	11/20/2000	\$ 10,12	4 S		\$	
DDU16 - 010127-010131	DDU009925-29	0%	100%	probes in storage tank	12/12/2000	\$ 2,23	0 \$	-	\$	
DU16 - 010132	DDU009930	0%	100%	fence at storage tank	12/21/2000	\$ 13	6 S	-	\$	
DU16 - 010153-010156	DDU009951-54	0%	100%	Water Well No. 4	2/22/2001	\$ 163,21	55	-	\$	
DDU16 - 010179-010181	DDU009977-79	0%	100%	well controls	4/18/2001	\$ 3,31	1 \$	-	\$	
DDU16 - 010160-010161	DDU009958-59	0%	100%	well #4 piping	8/3/2001		95		\$	
DDU16 - 010186-010188	DDU009984-86	0%	100%	light at well #4	8/15/2001	\$ 15	95	-	\$	
DDU16 - 010141-010143	DDU009939-41	0%	100%	well #4 piping	9/2/2001	\$ 90	3 \$		\$	
DDU16 - 010190-010193	DDU009988-91	0%	100%	POLLWAT WELL WORK-W	5/27/2002	\$ 5.67	1 \$	-	\$	
DDU16 - 010198-010204	DDU009996-DDU010002	0%	100%	WALLELE WELL #2 FOUND			6 \$	-	\$	
DDU16 - 010198-010204	DDU009996-DDU010002	0%	100%	WALLELE GENERATOR & 7			5 \$	-	\$	
DDU16 - 010205-010207	DDU010003-05	0%	100%	WALLELE REPLACE STAR			9 \$	-	\$	
DDU16 - 010208-010211	DDU010006-09	0%	100%	WALLELE REPLACE HS900			0 \$	-	\$	
DDU16 - 010212-010215	DDU0010010-13	0%	100%	Well No 3 Repair	5/8/2003		3 \$	-	\$	
DDU16 - 010216	DDU010014	0%	100%	LONESTA PMP, ADPT, UNIC			3 \$	-	\$	
DDU16 - 010224-010227	DDU010022-25	0%	100%	well #2 repair pump and motor			3 \$	-	\$	
DDU010016-20 & DDU010027	DDU010016-20 & DDU010027	0%	100%	well #4 pump and motor	12/3/2004			-	S	
DDU16 - 010234-010237	DDU010032-35	0%	100%	POLLWAT PHASE MOTOR.				-	\$	
DDU16 - 010230-010233	DDU010028-31	0%	100%	Well No 4 repair	5/18/2005		4 S	-	ŝ	
DDU16 - 010239-010242	DDU010037-40	0%	100%	POLLWAT Service all Well #				-	Š	
DDU16 - 010243-010246	DDU010041-44	0%	100%	WALLELE Repair booster at			65	-	ŝ	
DDU16 - 010252-010254	DDU010050-52	0%	100%	Well No 4 repair	7/31/2006			-	ŝ	
DDU16 - 010257-010259	DDU010055-57	0%	100%	Well Electrical	12/20/2006				ŝ	

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DDU16 - 011352

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Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment

III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION\*.

	A	В	С	D	E	F	G
Line No.	Item	Date of Installation or Contribution	Total Cost	Amount of Developer Contribution	Annual amortization	Accumulated Amortization	(G)≖(D) - (F) Rate Base Value ( to Sch III-2)

New, As needed	Old Bates Number	% Parent	% DDU	U								
DDU16 - 010312-010314	DDU010110-112	0%	5 100%	% WALLELE Well #2 Service ( 8	/27/2007	\$ 2,247	<b>S</b> -	\$ -	\$	-	\$-	•
DDU16 - 010323	DDU010121	0%	5 100%	% WALLELE Well #2 install Bre 10.	/20/2007	\$ 3,823	s -	<b>S</b> -	\$	-	s -	•
DDU16 - 010331-010333	DDU010129-131	0%	5 100%	% ACTSUPP Mtr Boxes, Bend, 1 10.	/30/2007	\$ 1,456	<b>S</b> -	\$ -	\$	-	s -	
DDU16-009407-DDU16-009409	DDU16-009407-DDU16-009409	0%	5 100%	% Performance Meter Mobile Dr 6	/30/2008	\$ 20,568	<b>S</b> -	<b>S</b> -	\$	-	s -	
DDU16-009410-DDU16-009412	DDU16-009410-DDU16-009412	0%	100%	% Upgrade water meters 6	/30/2008	\$ 43,428	\$	- <b>\$</b>			\$	
DDU16-009413-DDU16-009416	DDU16-009413-DDU16-009416	0%	5 100%	% New meters 9090 7.	/31/2008	\$ 30,769	\$-	\$ -	\$	-	s -	
DDU16-009417-DDU16-009419	DDU16-009417-DDU16-009419	0%	5 100%	% New meters 9090 9.	/30/2008	\$ 42,218	s -	S -	\$	-	<b>s</b> .	
DDU009059 -DDU009060	DDU009059 -DDU009060	0%	5 100%	WB ADAPTERS, HYDRANT 12	/31/2009	\$ 1,086	\$ -	\$ -	\$	-	<b>\$</b> -	•
DDU16-009489-DDU16-009490	DDU16-009489-DDU16-009490	0%	5 100%	% V Cast Clarifier repair	3/9/2010	\$ 1,850	S -	\$-	\$	-	s -	•
DDU009098 -DDU009099	DDU009098 -DDU009099	0%	5 100%	% RTU GPRS NEMA, M-100 M 12	/20/2011	\$ 1,780	<b>\$</b> -	<b>S</b> -	\$	-	s -	
	1	0%		% Well No 2	1/1/1996	\$ 67,114	<b>\$</b> -	\$ -	\$	-	s -	•
				A Service Clarkers and Service Clarkers		5-536.058.60	9,722.00	\$ 1,985.00	1 \$ 273	3,897.00	5.825	.00
				,								
DDU16-009390-DDU160093995	DDU16-009390-DDU160093995	0%	5 100%	% 2006 John Deere Backhoe	6/6/2007	\$ 38,362	s -	S -	\$	-	s .	
	Bernan ta to sind deliver suffer a structure				1.00	Stations.	1 29 44 C 142 (4	A STATE			1. Sec. 2. Sec. 2.	<u> </u>
DDU16 - 010327-010330	DDU010125-128	0%	5 100%	% SMITPUM Repair Berkeley 10.	/25/2007	\$ 6,487	<b>\$</b> -	\$-	\$	-	s -	•
DDU009057 -DDU009058	DDU009057 -DDU009058	0%	100%	WB PORTABLE GENERAT( 12.	/31/2009	\$ 882	\$ -	\$-	\$	-	\$.	
DDU009075 -DDU009076	DDU009075 -DDU009076	0%	5 100%	% GENERATOR, TRANSFER 5 9	/30/2010	\$ 5,093	s -	\$-	\$	-	\$-	•
	and the state of the second					100000-00000	And Articles State	124 34	19	10 X 10	1.00	
DDU16 - 010029-010031	DDU009827-DDU009829	80%	20%	% lumber for booster station 1	0/9/1999	\$ 225	\$ 180	\$	) <b>\$</b>	142	\$	38
DDU16 - 010042-010045	DDU009840-DDU009843	0%	5 100%	% shingles for booster station 2.	/10/1999	\$ 177	\$ -	\$-	\$	-	\$.	
DDU16 - 009966-009970	DDU009764-DDU009768	0%	5 100%	% fence for booster station	6/8/1999	\$ 139	\$ -	\$ -	\$	-	s -	•
DDU16 - 009942-009943	DDU009740-DDU009741	0%	5 100%	% fence for new well 7.	/28/1999	\$ 1,225	<b>S</b> -	<b>S</b> -	\$	-	\$-	•
DDU16 - 010038-010041	DDU009836-DDU009839	0%	5 100%	% fence for booster station 9.	/25/1999	\$ 93	<b>s</b> -	\$-	\$	-	\$-	
DDU16 - 010032-010034	DDU009830-DDU009832	0%	5 100%	% fence and gate at well #1 1	0/9/1999	\$ 350	\$-	\$ -	\$	-	<b>s</b> -	
DDU16 - 010097-010100	DDU009895-DDU009898	0%	5 100%	% fence around storage tank 10.	/24/2000	\$ 469	S -	\$ -	\$	-	s -	
DDU16-009400-DDU16-009405	DDU16-009400-DDU16-009405	0%	5 100%	% Backyard fence invoice 07103/ 10.	/30/2007	\$ 1,600	\$ -	\$-	\$	-	s -	-
and a start a start and a start and the		12.00	11			S 4042734	3 180.00	\$ 9.0	1 3 .*	142.00	\$ 138	.00
				ann an ann an an an an an an ann an an a		\$ 3,791,956 26		\$ 40,487.00	) \$ 79	9,875 00	\$ 1,186,227	00
						. ,	. , ,	,				است

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III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION\*:

	A	В	C	D	E	F	G
Line		Date of		Amount of			(G)=(D) - (F)
Line		Installation or		Developer		Accumulated	Rate Base Value
No	Item	Contribution	Total Cost	Contribution	Annual amortization	Amortization	( to Sch III-2)

New, As needed Old Bates Number % Parent % DDU

III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION\*

	0	
307 Wells		
Well Pumps		
311 5 hp or less		
	0	
Booster Pumps		
311 5 hp or less		

No	Item	Date of Installation or Contribution	Total Cost	Amount of Developer Contribution	Annual amortization	Accumulated Amortization	(G)=(D) - (F) Rate Base Value ( to Sch III-2)
1	303 Land and land rights	Various	42,160	21,480	-	-	21,480
2	305 Storage Tanks	Various	178,018	16,820	336	8,399	8,421
3	331 Distribution System (mains and lines)	Various	2,649,427	1,907,900	38,157	757,437	1,150,463
4	334 Meters and Service (taps not covered by fees)	Various	686,660	39,722	1,985	33,897	5,825
5	348 Fencing	Various	4,277	180	9	142	38
6	Total		3,560,542	1,986,102	40,487	799,875	1,186,227
				TRUE	TRUE	TRUE	TRUE

Page 6 of 6

				A	в	с С	D	E	F	G
			1		Date of		Amount of	<u> </u>	r	(G)=(D) (E)
			Line		Instaltation or		Developer	Annual		Rate Base Value
Double Diamond Utilities Co. / W	hite Bluff		No	item	Contribution	Total Cost	Contribution	amoruzation	Accumulated Amortization	( to Sch III 2)
Sewer Asset / Rate Base Listing										
New, As needed	Old Bates Number	% Parent %E	DU							
	Documented	7								
DDU16-011021-011025	Documented	80% 2	0%	Lots 17 and 18 Sewage Treatment plant		\$ 14,960	\$ 11,968	S -	s -	\$ 11,968
	Documented	1								
DDU16-010994-010998	Documented	80% 2	0%	Cline A-134 TR 1A 25ac pump station		\$ 12,280	\$ 9,824	S -	s -	S 9,824
		1								
DDU16-010999-011003	Documented	80% 2	0%	Watkins A-960 TR1B 2 534ac sewer treatmnt	1/3/2000	\$ 3,870	\$ 3,096	s -	s -	\$ 3,096
DDU16-011004-011008	Documented	80% 2	0%	WB 7 n 1/2 lt 119 pump station		\$ 3,625	\$ 2,900	S -	\$	\$ 2.900
DD016-011004-011008	and a second	2.8.7	7	ALL MALL STATE AND	1000	A	1. 21.788.90	S the Tar	R. M. K Westerla	X: 27.024.00.
······	1	0% 10	2%	Total Pipe Installed	1/1/1996	\$ 1.628.405	s -	s -	s -	s -
DDU16-009301-DDU16-009309	DDU16-009301-DDU16-009309	0% 10	1%	EQ tank - southwest fluids	8/6/2007	\$ 29,364	s -	s -	s .	s -
DDU16-009299-DDU16-009300	DDU16-009299-DDU16-009300	0% 10	<b>%</b>	wwtp improvements	8/6/2007			s -	s .	s -
DDU009020 -DDU009021	DDU009020 -DDU009021	0% 10	<b>)%</b>	WB PLANT REPAIRS	12/31/2009			s -	s -	s .
DU16 - 009817-009819	DDU009615-9617	-	0%	bobcat water and sewer pipe pipe work unit 43	9/7/1998					
DDU16 - 009357	DDU009478 & 9481-9482	80% 2	)°'o	piping	3/29/1997			\$ 227		
DDU009037 -DDU009038	DDU009037 -DDU009038	0% 10		Water Tank	9/30/2011			s -		s -
DDU16 - 009766-009772	DDU009564-9570	80% 2	%	pipe - pipe work unit 42	10/2/1998			\$ 157	s 2.704	
	DDU16-009271-DDU16-009272	80% 2	1%	pipe work unit 36 and 38	6/30/1996			\$ 169	\$ 3,292	
DDU16 - 009786	DDU009584 & DDU009590	80% 2	2%	backfill - pipe work unit 42	5/22/1998			S 154		
	DDU16-009265-DDU16-009266	80% 2	0%	pipe work unit 33, 34, 35, line work subdivision sections	2/29/1996			\$ 146		
DDU16 - 009813	DDU009611	80% 2	)%	fiberglass tank at wwtp	7/16/1998					
DDU16 -009851-009853	DDU009649-9651	80% 2	)%	trench work - pipe work unit 44	3/15/1999			\$ 117		
DDU16 - 009667-009668	DDU009465-9466	1 80% 2	)%	piping	1/15/1997					
DDU16 - 009351	DDU009484-9485	80% 2	)%	pipe work unit 40	1/4/1997					
DDU16 - 009355-009356	DDU009472 & DDU0476-9477	-	)%	piping	2/28/1997					
DDU009009 -DDU009010	DDU009009 -DDU009010	0% 10	)%	WB REPLACE EO BASIN	12/31/2009					s -
DDU16 - 010295-010298	DDU010093-96	0% 10	)%	EQ tank - southwest fluids - startup	8/6/2007	· ·		s -	s -	s -
DDU16 - 009859-009863	DDU009657-9661	-	%	trench work - pipe work unit 44	3/29/1999			\$ 90		
	DDU16-009269-DDU16-009270	-	)%	pipe work pipe work unit 37	6/30/1996					
DDU16 - 010035-010037	DDU009833-9835	80% 2	)%	sleeves for water and sewer mains	9/21/1999					
DDU16 - 009706-009708	DDU009504-9506	80% 2	<u>)%</u>	pipe work unit 41	1/8/1997					
	DDU16-009276-DDU16-009277		)%	pipe work unit 40	2/28/1997					
DDU16 - 009347	DDU009462	80% 2	%	pipe work unit 40	1/11/1996			\$ 72		
DDU16 - 010276-010280	DDU010074-78	0% 10		crane to set equilization basin	5/22/2007			s -		s -
DDU16 - 009662	DDU009460	-	19%	pipe work unit 39	1/12/1996					
DDU16 - 009754-009789	DDU009552-9554	-	•/6	pipe - pipe work unit 42	1/2/1998					
DDU16 - 009854-009855	DDU009652-53	-	1%	trench work - pipe work unit 44	3/19/1999					
	DDU16-009267-DDU16-009268	-	1%	pipe work unit 38	6/30/1996				• · · ·	
	DDU16-009273-DDU16-009275	4	)%	pipe - Rohan	11/9/1996					
DDU16-009293-DDU16-009297	DDU16-009293-DDU16-009297		)%	waco paving - pipe work unit 45 water and wastewater	10/30/1999					
DDU16 - 009806-009808	DDU009604-9606		)°⁄o	pipe - pipe work unit 43	6/26/1998				•	
DDU16 - 009704	DDU009502	-	)%	pipe work unit 41	7/31/1997				-	
DDU009022 -DDU009023	DDU009022 -DDU009023	0% 10		V-CAST CLARIFIER WHEELS WB	4/30/2010					\$ 1,508 \$ -
DDU16 - 009874-009876	DDU009672-74		)%	piping	4/22/1999		-	-	-	-
	DDU009657-9661		)%	trench work - pipe work unit 44	2/4/1999				-	
DDU16 - 009363	DDU009582		P%	pipe - pipe work unit 42	4/15/1998					
	DDU16-009286-DDU16-009289		776 )%	backfill - pipe work unit 42	4/15/1998					
DDU16 - 009766-009772	DDU009564-9570		9%	valves - pipe work unit 42	10/2/1998	,				
DDU009002 -DDU009003	DDU009002 -DDU009003	0% 10		WB REPAIRS TO CLARIFIER WHEEL	12/31/2009			s -		s 1,114 S -
DDU16 - 010079-010081	DDU009877-79		)%	piping	10/7/2000				-	
			17• 1%	trench work - pipe work unit 44	11/5/1999					
DDU16 - 009887-009889	DDU009685-87	80% 2								

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DDU16 - 011355

Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment

				Α	В	С	D		E	F	G	
		- 1	Line		Date of						(G)=(D)	D)-(F)
/hite Bluff		1	No	ltem	Contribution	Totai Cost	( ontribution			Accumulated Americation	( to Sch	:se vale :h III-2)
		-										
Old Bates Number	% Parent '	%DDU										
DDU009499-9500	80*6	20%		pipe - pipe work unit 41	6/16/1997	<b>\$ 1,687</b>	\$ 1,349	<b>s</b>	27	S 504	s	8
DDU009815-9817	80%	20%		road bores	8/23/1999	\$ 1,500	\$ 1,200	) S	24	\$ 393	s	8
DDU009936-37	80%	20%		piping	1/17/2001	\$ 1,246	\$ 997	5	20	S 299	s	
DDU009475	80%	20%		tee and gate valves - pipe work unit 40	2/28/1997	\$ 1,034	S 827	s	17	\$ 317	s	5
DDU009502-9503	80%	20%		Sewer bore	7/31/1997	\$ 1,000	\$ 800	) S	16	S 294	s	5
DDU009488-9489	80%	20%		valves - pipe work unit 41	4/18/1997	\$ 738	\$ 591	S	12	\$ 225	s	2
DDU009583	80%	20%			4/21/1998	s 675	S 540	) <u>\$</u>	11	S 198	s	3
DDU009564-9570	S0%	2016		toes - pipe work wint 42	10/2/1998	5 621	5 497	5	10	S 166	s	3
DDU009490 & DDU009497-98	80%	20%			6/16/1997	S 637	\$ 509	) S	10	\$ 193	s	3
DDU009678	80%	20%		haul material for trench fill	5/5/1999	S 565	\$ 452	5	9	\$ 146	s	3
DDU009486-9487	80%	20%		pipe work unit 40	10/4/1997	<b>\$</b> 518	S 415	5 5	8	\$ 146	s	
DDU009479-80	80%	20%		sewer bore	1/3/1997	<b>\$</b> 500	\$ 400	) S	8	\$ 152	5	
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and the second of the second of the	*********					19	5 (A.S.a.) (A.S.a.)		an e Chaile			
DD116-009302-DD1116-009343	08:	100%		Ashbrook Sumon Hartley water	\$/1/2008	\$ 436.650	٠.	s		<b>.</b> .	c	
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				WB CONTROL FLOATS, HPGRS							s	
				Air Valves WB				-		•	S	
DDU010010-13				POLLWAT PHASE MOTOR CHECK VLV, LABOR							\$	
DDU010222-224				Fabricate Walkway BetweenWastewater Plants							s	
DDU009006 -DDU009007	0%	100%		WB HPGR PUMPS AND CONTROL BOXES	12/31/2009	. ,		\$	-	s -	\$	
DDU010135-137	0%	100%		MCCLMECH Install New SubmersiblePumps in EQ	6/12/2007	\$ 4,356	s -	S	-	s -	s	
DDU010145-147	0%	100%		Storage Building	1/22/2008	<b>S</b> 3,998	s -	S	-	s -	s	
DDU009855-9858	80%	20%		KYLEHAR 60 hp- 480 r motor, pump rpr	2/17/2000	S 8.624	\$ 6,899	5	345	\$ 5,471	5	ι,
DDU010142-144	0%	100%		SDS Fabricate and Install Roof OverEQ Basin	1/19/2008	\$ 2,923	s -	\$		s -	s	
DDU010132-34	0%	100%		MCCLMECH Fabric & Install 3" AirPumpWaste Water	10/11/2007	\$ 2,876	s -	5	-	s -	s	
	1				7/20/1000	\$ 13,118	\$ 10,494		525	• • • • • •	s	
DDU009632-9634	80%	20%		bobcat - sewer and water pipe installation	7/28/1998	a 15,116	3 10,494		545	\$ 9,146		1,
	DDU009499-9500           DDU009815-9817           DDU009502-9503           DDU009502-9503           DDU009502-9503           DDU009502-9503           DDU009584-9489           DDU009584-9489           DDU009584-9487           DDU009475           DDU009584-9487           DDU009486-9487           DDU009486-9487           DDU009484-9485           DDU009523-24           DDU009574           DDU009564-967           DDU009564-974           DDU009574           DDU009564-974           DDU009564-986           DDU009564-986           DDU009574           DDU009564-986           DDU009564-986           DDU009574           DDU009564-986           DDU009574           DDU0009574           DDU0009641           DDU000955           DDU010078-86           DDU16-009382-DDU16-009383           DDU016005-52           DDU16-009582-DDU16-009381           DDU0009047-DDU009045           DDU000055           DDU0009015           DDU0009016           DDU0009017           DDU0000017	Old Bates Number         % Parent           DDU009499-9500         80*4           DDU0093615-817         80%           DDU009363-37         80%           DDU009475         80%           DDU009475         80%           DDU0094775         80%           DDU0094775         80%           DDU00952-9503         80%           DDU009588         80%           DDU009578         80%           DDU009408 & DDU009479-88         80%           DDU009479-80         80%           DDU009479         80%           DDU009574         80%           DDU009574         80%           DDU009661         80%           DDU009661         80%           DDU009661         80%           DDU000661         80%           DDU000661         80%           DDU000661         80%           DDU000661         80%           DDU000662 <td>Old Bates Number         % Parent %DDU           DDU009499-9500         80% 20%           DDU009915-37         80% 20%           DDU009936-37         80% 20%           DDU009936-37         80% 20%           DDU009488-9489         80% 20%           DDU009488-9489         80% 20%           DDU009488-9489         80% 20%           DDU009488-9489         80% 20%           DDU009488-9487         80% 20%           DDU0094758         80% 20%           DDU009484-9485         80% 20%           DDU009449-9485         80% 20%           DDU009449-9485         80% 20%           DDU009449-9485         80% 20%           DDU009449-9485         80% 20%           DDU009574         80% 20%           DDU009565-9667         80% 20%           DDU009665-9667         80% 20%           DDU009665-9667         80% 20%           DDU009665-9667         80% 100%           DDU009665-9667         80% 100%           DDU009665-9667         80% 100%           DDU0090641         80% 20%           DDU0090652         0% 100%           DDU0090652         0% 100%           DDU0090652         0% 100%</td> <td>No         No           Old Bates Number         % Parent %DDU           DDU009499-9500         80% 20%           DDU009815-9817         80% 20%           DDU009502-9503         80% 20%           DDU009588-9489         80% 20%           DDU009588         80% 20%           DDU009486-9487         80% 20%           DDU009486-9487         80% 20%           DDU009486-9487         80% 20%           DDU009477-80         80% 20%           DDU009486-9487         80% 20%           DDU009477-80         80% 20%           DDU009479-80         80% 20%           DDU009477-80         80% 20%           DDU009574         80% 20%           DDU009574         80% 20%           DDU009507-9509         80% 20%           DDU009641         80% 20%           DDU009653-9667         80% 20%           DDU009641         80% 20%           DDU01077-76         90% 100%           DDU01078-82-DDU16-009285         0% 100%           DDU00</td> <td>Vhite Bluff         Line         Item           Old Bates Number         % Parent %DDU           DDU009499-9500         80*4         20%         ppc - ppe work unt 41           DDU0093613-9817         80*5         20%         pping           DDU009375         80*5         20%         pping           DDU009375         80*5         20%         sever bore           DDU009502-9503         80*5         20%         sever bore           DDU009562-9503         80*5         20%         sever bore           DDU009562-9503         80*5         20%         sever bore           DDU009678         80*5         20%         hall material for trench fill           DDU009678         80*5         20%         ppe work unit 42           DDU009678         80*5         20%         ppe rep work unit 41           DDU009678         80*5         20%         ppe rep work unit 41           DDU009678         80*5         20%         ppe rep work unit 42           DDU009630         80*5         20%         ppe rep work unit 41           DDU009512-24         80*5         20%         ppe rep work unit 41           DDU00952-24         80*5         20%         ppe rep work unit 41     <!--</td--><td>Vhite Bleff         Line         Item         Item         Item           Old Bates Number         % Parent %2DU         % Parent %2DU         % Parent %2DU         % Parent %2DU           DDU009915:9817         80% 20%         product %2DU         % Parent %2</td><td>Unit         Line         Line         Human         Human         Total Court           Old Bates Number         *6 Parent *0DU            Total Court         Total Court           DDU009499-9500         80% 20%         ppe - ppe work unit 41         6/16/1997         \$         1.687           DDU00949-537         80% 20%         ppe mode states to a state states to ppe work unit 40         2/28/1997         \$         1.034           DDU009488-9489         80% 20%         Severe bore         7/21/1997         \$         1.034           DDU009523-25633         80% 20%         Severe bore         7/21/1997         \$         1.034           DDU009544-4537         80% 20%         severe bore         7/21/1997         \$         1.030           DDU009544-4537         80% 20%         ppe - ppe work unit 41         4/21/1997         \$         1.031           DDU009578         80% 20%         ppe work unit 41         104/1997         \$         500           DDU009578         80% 20%         ppe work unit 41         8/20/1997         \$         338           DDU009579-500         80% 20%         ppe - ppe work unit 41         8/20/1997         \$         301           DDU009678         80% 20%</td><td>Unit         Line         Identify         Amount         Amount<td>Unite Bildff         Line         No         Liters         Description         Teat Cont         Teat Cont         Description           Old Bates Number         *6 Parent \$5DDU         Second Second</td><td>Unite         Line         Item         Item         Item         Item         Deckgroup         Advantage           DDL000494.9500         5907         2007         ppe-ppp work unt 41         611/1079         5         1.349         5         2.7           DDL000945.97         9967         2074         ppe-ppp work unt 41         611/1079         5         1.349         5         2.7           DDL000975.7         9967         2074         ppe-ppp work unt 40         2.20/1079         5         1.00         5         1.6         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         5         1.2         1.2         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00</td><td>Unite Bulf         Internation         Internation         Internation         Aussister           Old Bates Namber         %Percet         WODU         For any program         Total Cell         Internation         Aussister           DDUU009494 9500         BP*         JP*         Program         State         Stat</td><td>Unite Bulf         Instrume         Addition         Addition</td></td></td>	Old Bates Number         % Parent %DDU           DDU009499-9500         80% 20%           DDU009915-37         80% 20%           DDU009936-37         80% 20%           DDU009936-37         80% 20%           DDU009488-9489         80% 20%           DDU009488-9489         80% 20%           DDU009488-9489         80% 20%           DDU009488-9489         80% 20%           DDU009488-9487         80% 20%           DDU0094758         80% 20%           DDU009484-9485         80% 20%           DDU009449-9485         80% 20%           DDU009449-9485         80% 20%           DDU009449-9485         80% 20%           DDU009449-9485         80% 20%           DDU009574         80% 20%           DDU009565-9667         80% 20%           DDU009665-9667         80% 20%           DDU009665-9667         80% 20%           DDU009665-9667         80% 100%           DDU009665-9667         80% 100%           DDU009665-9667         80% 100%           DDU0090641         80% 20%           DDU0090652         0% 100%           DDU0090652         0% 100%           DDU0090652         0% 100%	No         No           Old Bates Number         % Parent %DDU           DDU009499-9500         80% 20%           DDU009815-9817         80% 20%           DDU009502-9503         80% 20%           DDU009588-9489         80% 20%           DDU009588         80% 20%           DDU009486-9487         80% 20%           DDU009486-9487         80% 20%           DDU009486-9487         80% 20%           DDU009477-80         80% 20%           DDU009486-9487         80% 20%           DDU009477-80         80% 20%           DDU009479-80         80% 20%           DDU009477-80         80% 20%           DDU009574         80% 20%           DDU009574         80% 20%           DDU009507-9509         80% 20%           DDU009641         80% 20%           DDU009653-9667         80% 20%           DDU009641         80% 20%           DDU01077-76         90% 100%           DDU01078-82-DDU16-009285         0% 100%           DDU00	Vhite Bluff         Line         Item           Old Bates Number         % Parent %DDU           DDU009499-9500         80*4         20%         ppc - ppe work unt 41           DDU0093613-9817         80*5         20%         pping           DDU009375         80*5         20%         pping           DDU009375         80*5         20%         sever bore           DDU009502-9503         80*5         20%         sever bore           DDU009562-9503         80*5         20%         sever bore           DDU009562-9503         80*5         20%         sever bore           DDU009678         80*5         20%         hall material for trench fill           DDU009678         80*5         20%         ppe work unit 42           DDU009678         80*5         20%         ppe rep work unit 41           DDU009678         80*5         20%         ppe rep work unit 41           DDU009678         80*5         20%         ppe rep work unit 42           DDU009630         80*5         20%         ppe rep work unit 41           DDU009512-24         80*5         20%         ppe rep work unit 41           DDU00952-24         80*5         20%         ppe rep work unit 41 </td <td>Vhite Bleff         Line         Item         Item         Item           Old Bates Number         % Parent %2DU         % Parent %2DU         % Parent %2DU         % Parent %2DU           DDU009915:9817         80% 20%         product %2DU         % Parent %2</td> <td>Unit         Line         Line         Human         Human         Total Court           Old Bates Number         *6 Parent *0DU            Total Court         Total Court           DDU009499-9500         80% 20%         ppe - ppe work unit 41         6/16/1997         \$         1.687           DDU00949-537         80% 20%         ppe mode states to a state states to ppe work unit 40         2/28/1997         \$         1.034           DDU009488-9489         80% 20%         Severe bore         7/21/1997         \$         1.034           DDU009523-25633         80% 20%         Severe bore         7/21/1997         \$         1.034           DDU009544-4537         80% 20%         severe bore         7/21/1997         \$         1.030           DDU009544-4537         80% 20%         ppe - ppe work unit 41         4/21/1997         \$         1.031           DDU009578         80% 20%         ppe work unit 41         104/1997         \$         500           DDU009578         80% 20%         ppe work unit 41         8/20/1997         \$         338           DDU009579-500         80% 20%         ppe - ppe work unit 41         8/20/1997         \$         301           DDU009678         80% 20%</td> <td>Unit         Line         Identify         Amount         Amount<td>Unite Bildff         Line         No         Liters         Description         Teat Cont         Teat Cont         Description           Old Bates Number         *6 Parent \$5DDU         Second Second</td><td>Unite         Line         Item         Item         Item         Item         Deckgroup         Advantage           DDL000494.9500         5907         2007         ppe-ppp work unt 41         611/1079         5         1.349         5         2.7           DDL000945.97         9967         2074         ppe-ppp work unt 41         611/1079         5         1.349         5         2.7           DDL000975.7         9967         2074         ppe-ppp work unt 40         2.20/1079         5         1.00         5         1.6         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         5         1.2         1.2         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00</td><td>Unite Bulf         Internation         Internation         Internation         Aussister           Old Bates Namber         %Percet         WODU         For any program         Total Cell         Internation         Aussister           DDUU009494 9500         BP*         JP*         Program         State         Stat</td><td>Unite Bulf         Instrume         Addition         Addition</td></td>	Vhite Bleff         Line         Item         Item         Item           Old Bates Number         % Parent %2DU         % Parent %2DU         % Parent %2DU         % Parent %2DU           DDU009915:9817         80% 20%         product %2DU         % Parent %2	Unit         Line         Line         Human         Human         Total Court           Old Bates Number         *6 Parent *0DU            Total Court         Total Court           DDU009499-9500         80% 20%         ppe - ppe work unit 41         6/16/1997         \$         1.687           DDU00949-537         80% 20%         ppe mode states to a state states to ppe work unit 40         2/28/1997         \$         1.034           DDU009488-9489         80% 20%         Severe bore         7/21/1997         \$         1.034           DDU009523-25633         80% 20%         Severe bore         7/21/1997         \$         1.034           DDU009544-4537         80% 20%         severe bore         7/21/1997         \$         1.030           DDU009544-4537         80% 20%         ppe - ppe work unit 41         4/21/1997         \$         1.031           DDU009578         80% 20%         ppe work unit 41         104/1997         \$         500           DDU009578         80% 20%         ppe work unit 41         8/20/1997         \$         338           DDU009579-500         80% 20%         ppe - ppe work unit 41         8/20/1997         \$         301           DDU009678         80% 20%	Unit         Line         Identify         Amount         Amount <td>Unite Bildff         Line         No         Liters         Description         Teat Cont         Teat Cont         Description           Old Bates Number         *6 Parent \$5DDU         Second Second</td> <td>Unite         Line         Item         Item         Item         Item         Deckgroup         Advantage           DDL000494.9500         5907         2007         ppe-ppp work unt 41         611/1079         5         1.349         5         2.7           DDL000945.97         9967         2074         ppe-ppp work unt 41         611/1079         5         1.349         5         2.7           DDL000975.7         9967         2074         ppe-ppp work unt 40         2.20/1079         5         1.00         5         1.6         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         5         1.2         1.2         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00</td> <td>Unite Bulf         Internation         Internation         Internation         Aussister           Old Bates Namber         %Percet         WODU         For any program         Total Cell         Internation         Aussister           DDUU009494 9500         BP*         JP*         Program         State         Stat</td> <td>Unite Bulf         Instrume         Addition         Addition</td>	Unite Bildff         Line         No         Liters         Description         Teat Cont         Teat Cont         Description           Old Bates Number         *6 Parent \$5DDU         Second	Unite         Line         Item         Item         Item         Item         Deckgroup         Advantage           DDL000494.9500         5907         2007         ppe-ppp work unt 41         611/1079         5         1.349         5         2.7           DDL000945.97         9967         2074         ppe-ppp work unt 41         611/1079         5         1.349         5         2.7           DDL000975.7         9967         2074         ppe-ppp work unt 40         2.20/1079         5         1.00         5         1.6         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         8.97         5         1.7         1.00         5         5         1.2         1.2         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00	Unite Bulf         Internation         Internation         Internation         Aussister           Old Bates Namber         %Percet         WODU         For any program         Total Cell         Internation         Aussister           DDUU009494 9500         BP*         JP*         Program         State         Stat	Unite Bulf         Instrume         Addition         Addition

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Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment

					Α	В	С	D	E	F	G
			1	.ine		Date of Installation or		Amount of Developer	Annual		(G)=(D) - (F) Rate Base Value
Double Diamond Utilities Co. / W	hite Bluff		N	No	Item	Contribution	Total Cost	Contribution	amortization	Accumulated Amortszution	( to Sch HI 2)
Sewer Asset / Rate Base Listing											
New, As needed	Old Bates Number	% Parent %	DDU								
DDU009004 -DDU009005	DDU009004 -DDU009005	0%	00%		WB GRDR PUMPS/ MODULE PIPES	12/31/2009	\$ 2,219	s -	s.	s -	s -
DDU16-009298	DDU16-009298	80%	20%		heavy equipment rental	5/29/2002	\$ 3,824	\$ 3,059	\$ 153	\$ 2,077	\$ 982
DDU16 - 010340-010342	DDU010138-140	0%	00%		MCCLMECH Repair Catwalk on Wastewater Plant	7/12/2007	\$ 1,580	s -	s -	s -	s .
DDU16 - 009814	DDU009612	80%.	20%		pumps, basins - lift station	7/23/1998	\$ 7,077	\$ 5,662	\$ 283	\$ 4,939	\$ 723
DDU16-009574 - DDU16-009576	DDU16-009574 - DDU16-009576	0%	100%		Risers	1/28/2013	\$ 968	S -	s -	s -	s -
DDU009000 -DDU009001	DDU009000 -DDU009001	0%	00%		WB FLOATS AND BASIN COVER	12/31/2009	\$ 1,164	s -	s.	s -	s -
DDU16 - 010394-010396	DDU010192-194	0%	100%		New WWTP Set Up	9/6/2008	\$ 1,250	S -	s -	s -	s
DDU16 - 010247-010248	DDU010045-46	0%	0014		USABLU Blower	5/6/2006	3 1,417	5	s	s -	s -
DDU16 - 009844-009846	DDU009642-9644	80%	20%		bobcat	8/19/1998	\$ 1,458	\$ 1,166	\$ 58	\$ 1,014	\$ 152
DDU16 - 009738-009740	DDU009536-9538	80%	20%		structure around pumps for noise control	1/1/1998	\$ 1,200			\$ 864	S 96
DDU16 - 009741-009743	DDU009539-9541	80%	20%		insulation at sewer plant building	5/1/1998	\$ 727	\$ 582	S 29	\$ 509	\$ 73
DDU16 - 009747-009748	DDU009545-9546	80%	20%		Sewer Building Roof	1/22/1998	\$ 731	\$ 585	\$ 30	\$ 531	S 54
DDU16 - 009753	DDU009551	80%	20%		slab for wwtp	1/30/1998	\$ 545			-	S 49
DDU16 - 009721-009723	DDU009519-9521	80%	20%		sewer plant piping	8/20/1997				\$ 309	\$ 23
		0%	100%		grinder station receiving tank and pump (520 total), \$2,766 eac	1/1/1996				s -	s -
	ANT CONTRACTOR OF			÷1. 5			12405-0903	1111 12.00	F 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1	Service Herriss	AL SHOTLY
DDU009033 -DDU009034	DDU009033 -DDU009034	0%			GENERATOR, TRANSFER SWITCH BACKUP	10/31/2010			s -	s -	s -
DDU009031 -DDU009032	DDU009031 -DDU009032	0%			BACK UP POWER	10/31/2010	-			s -	s -
DDU16 -010260-010262	DDU010058-60	0%	100%		MCCLMECH Air Manifold- Fabricate& Install	12/16/2006				s -	s -
DDU16 - 010360-010362	DDU010158-160	0%	00%		WWTP Repairs-Sproket and Wheels	3/16/2008			-	s -	s -
DDU16 - 010267-010271	DDU010065-69	0%			MCCLMECH Replace Chain Sprockets, Idler Shaft	4/30/2007			•	-	s -
DDU16 - 010257-010259	DDU010055-57	0%			WALLELE Electrical Bid	11/27/2006			-	s -	s -
DDU16 - 010363-010365	DDU010161-163	0%			Mtr Contactors, New 480 V Discount	3/21/2008			+	s -	s -
DDU16 - 010409-010411	DDU010207-209	0%			Emergency Repairs to Sewer Blowers	5/15/2008			+	-	s -
DDU16 - 010428	DDU010226	0%			Generator	10/21/2008			-	-	s -
DDU16 - 010366-010368	DDU010164-166	0%			Emergency Repairs to Sewer Blowers	4/26/2008				-	s -
DDU16 -010264-010266	DDU010062-64	0%			MCCLMECH Pulley, Bushings, Belts, Installation	4/30/2007				s -	s -
DDU009024, DDU009027	DDU009024, DDU009027	0%			INSTALL PROPANE LINES & TANK EMERGENCY GENI				-	s -	s -
DDU16 - 010267-010268	DDU010065-67	0%	00%		MCCLMECH Repair Clarifier	4/30/2007			-	s -	5 -
ある、物な、成さる語では然か。	er bran Berline			10.00						14-16-16-16-16-16-16-16-16-16-16-16-16-16-	
							\$2,847,335 66	\$305,965.00	\$9,264 00	\$168,508.00	\$137,457.00

	<u>A</u>	8	c	D	Е	F	G
Line		Date of		Amount of			(G)-(D) (F)
		Instaliation or		Developer	Annual		Rate Base Value
No	Item	Contribution	Total Cost	Contribution	amortization	Accemulated Amortization	( to Sch HI 2)

Sewer Asset / Rate Base Listing

Double Diamond Utilities Co. / White Bluff

New, As needed Old Bates Number % Parent %DDU

III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION\*

111-0(0	DEVELOTER CONTRIBCTIONS IN AID OF CONST	NOC HOIT					
No	ltem	Date of Installation or Contribution	Total Cost	Amount of Developer Contribution	Annual amoruzation	Accumulated Amortization	(G)=(D) (F) Rate Base Value (10 Sch III 2)
 1	303 Land and land rights	Various	\$ 34,735 00	\$ 27,788.00	s -	s -	\$ 27,788.00
 2	Sewer Plant - 50 yr life	Various	1,908,258	154,900	3,099	56,262	98,638
 3	Sewer Plant - 20 yr life	Various	878,033			+12,246	
4	Sewer Plant - 10 yr hfe	Various	26,310		-	-	-
5		- Various	· · ·	-	-		
6	Total		2,847,336	305,965	9,264		137,457
			TRUE	TRUE	TRUE	TRUE	TRUE

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DDU16 - 011358

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# Exhibit DDU-12, DDU Depreciation Schedule

DBU OFFRECATION SCHEDULE	
	NA FUELA FUELA FUELA FUELA AND AND AND AND AND AND AND AND AND AN
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Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment Page 65 of 77

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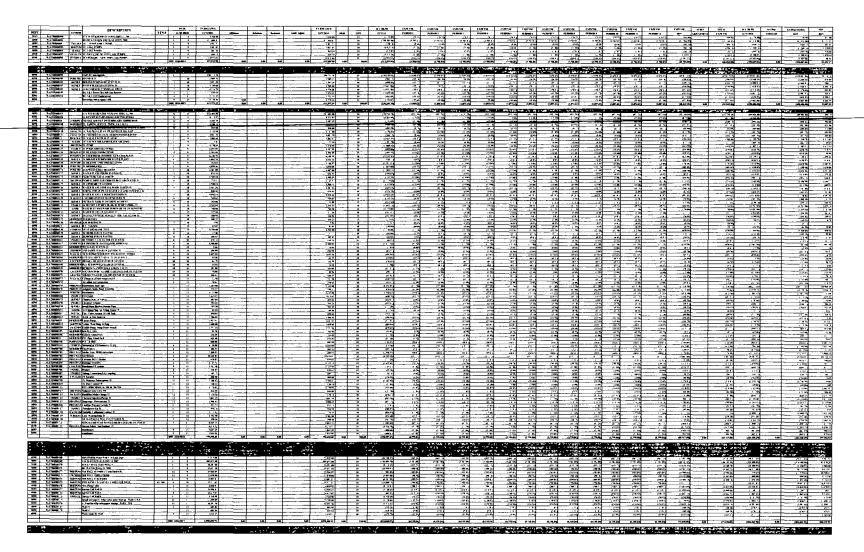


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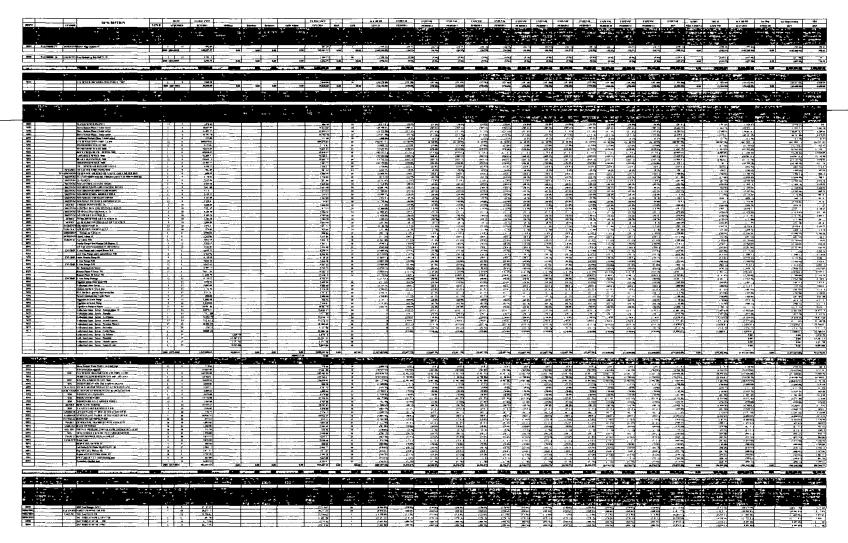


Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment



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 Table of Authorities and Appendix to Double Diamond Utility Company, Inc.'s Brief Regarding Utility Asset Treatment

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# **CONFIDENTIAL** Attachment 3 to DDU's Initial Brief, filed November 22, 2017

# **CONFIDENTIAL** Exhibit WBRG-8, excerpted Bates numbered paged DDU003584, DDU16-015470 to DDU16-015475