

## BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

<b>IN THE MATTER OF INTERMOUNTAIN</b>	)	
<b>GAS COMPANY'S APPLICATION FOR</b>	)	<b>CASE NO. INT-G-11-02</b>
<b>APPROVAL OF CHANGES TO ITS</b>	)	
<b>COMPOSITE DEPRECIATION RATE</b>	)	<b>ORDER NO. 32427</b>
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On October 12, 2011, Intermountain Gas Company applied to the Commission for an Order authorizing it to increase its composite depreciation rate to 3.07%, effective January 1, 2012. The Company asked the Commission to process the matter under Modified Procedure. On November 8, 2011, the Commission issued a Notice of Application and Notice of Intervention Deadline that ordered Staff and any parties to conduct informal workshops after the intervention period "to attempt to resolve Intermountain's request by Agreement." *See* Order No. 32393. Subsequently, no parties intervened in the case, and Staff and the Company met to resolve outstanding issues as directed by the Commission. In this Order, the Commission approves the agreed-to, account-by-account depreciation rates set out in Exhibit No. 1 hereto, with the composite rate of 3.07% effective January 1, 2012.

### THE APPLICATION

In its Application, the Company asked to increase its current composite depreciation rate on an account-by-account basis from 2.96% (2.98% when weighted by 12/31/10 assets) to 3.07% as shown in Column (i), on page 1 of Exhibit No. 1. By way of background, the Commission approved the Company's current composite depreciation rate of 2.96% in March 2009 based on the Company's 2008 depreciation study. The Commission also directed the Company to update its depreciation studies every three years and to file those studies with the Commission for review.

The Company retained a consultant to update the Company's 2008 depreciation study and has filed this study with the Commission. The consultant's study indicates that the Company should increase its composite depreciation rate from 2.96% (2.98% when the accrual rates per Order No. 29975 are weighted by December 30, 2010 assets) to 3.07%. The higher rate would increase the Company's annual depreciation accrual by \$375,337. The new rate will not increase the Company's tariff rates. The Company asked that its new composite depreciation rate be effective January 1, 2012.

## STAFF REPORT

Staff reports that Staff and the Company met on December 14, 2011, to determine if they could settle the outstanding issues. Staff conducted a detailed comparison of existing and requested depreciation components including useful life, Iowa curves, removal costs, salvage values and the resulting depreciation accrual rate. The depreciation rates for other gas companies were also considered.

At the informal workshop the various depreciation components were discussed for numerous accounts. From that discussion many questions were resolved. Staff suggested that the remaining issues for specific accounts could benefit from additional actual information obtained over the next couple years before the next depreciation case. The Company agreed in principle.

Staff suggests that the following areas are appropriately discussed for resolution in the next depreciation case or in the next general rate case if one is filed before the depreciation case.

Account 361 – LNG Nampa Facilities Plant: The LNG Nampa Facilities Plant, Account 361 has upgrades and replacements that result in changes for each depreciation case and results in ongoing discussion on the proper rate. The rate is currently a composite rate rather than separate rates by components. The Company is not yet required to develop separate sub-accounts for the components that make up Account 361 (LNG Nampa Plant). By using the composite rate for the Nampa LNG plant, the plant remaining life is utilized for all components. The remaining life for this plant may continue to be extended with ongoing upgrades and replacements. Each upgrade is depreciated over the current expected plant remaining life.

Account 381.2 – Electronic Meter Reading Transmitter (ERT): The ERT units, Account 381.2 and installation depreciation rates have been impacted by earlier than anticipated battery failures. The manufacturer estimated battery life was 15 years when the first units were installed in 2002. However, battery failures are now being experienced and replacement of ERT units is more cost-effective than replacement of the batteries alone. The Company indicates it will begin replacing the units in 2012 over a 5-6 year period. The level of under-depreciation is a driver for the current increase. Staff proposes to re-evaluate the experience and discuss the need to establish sub-accounts for the new ERT units in the next case. Staff proposes to accept the proposed depreciation rate in this case.

Accounts 366, 368.1, and 396: There are three more accounts where Staff believes additional actual depreciation account information will be beneficial to determine future depreciation rates. These include: Structures and Improvements – Account 366, Compressor Equipment Sun Valley Lateral – Account 368.1, and Power Operated Equipment – Account 396.

Staff and the Company agreed it is appropriate to increase the composite rate to 3.07%. The increased rate would increase the Company's annual depreciation accrual by \$375,337. Exhibit No. 1 shows the depreciation components and rates on an account-by-account basis and the composite rate. The parties agreed that the new rates should take effect January 1, 2012.

### **FINDINGS AND CONCLUSIONS**

After reviewing the depreciation application and Staff's report of its analysis and the workshop results, the Commission finds it reasonable to approve the parties' settlement as reported above. We find the depreciation rates referenced above and in Exhibit No. 1 to be fair, just and reasonable. Consistent with our procedural Rule 274, it is appropriate for the Commission to summarily accept the settlement of these depreciation rates. IDAPA 31.01.01.274. Accordingly, we find that an evidentiary hearing in this matter is not necessary. Finally, the Commission directs that the new depreciation rates shall be effective as of January 1, 2012.

### **ORDER**

IT IS HEREBY ORDERED that the Company's account-by-account depreciation rates set out in Exhibit No. 1 to this Order, with the composite rate of 3.07%, are approved.

IT IS FURTHER ORDERED that the new depreciation rates shall be effective as of January 1, 2012.

IT IS FURTHER ORDERED that the Company shall revisit and address Accounts 361, 381.2, 366, 368.1, and 396 in its next depreciation case or general rate case, consistent with the above.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within twenty-one (21) days of the service date of this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. See *Idaho Code* § 61-626.


DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 30<sup>th</sup>  
day of December 2011.

  
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PAUL KJELLANDER, PRESIDENT

  
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MACK A. REDFORD, COMMISSIONER

  
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MARSHA H. SMITH, COMMISSIONER

ATTEST:

  
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Jean D. Jewell  
Commission Secretary

M:INT-G-11-02\_kk2

Intermountain Gas Company  
 Summary of Present and Proposed  
 Depreciation Accrual Parameters and Expenses  
 Study Date : As of December 31, 2010

Net Change in Annual Accruals  
 (Depreciation Life & Rate Procedures)

Line Number	Account Number	Study Catalog	Account Name	Current Study 12-31-2010			Present		Proposed		Net Change (k) (l)-(k)
				Investment Balance	Reserved Investment Balance	Percent Reserved Last Study (e)/(d)	Annual Accrual Rate (g)	Annual Accruals (h) (g)*(f)	Annual Accrual Rate (i)	Annual Accruals (j) (i)*(k)	
1	361.00	LNG	LNG Equipment - Nampa Facilities	9,584,560.79	8,704,958.87	90.9%	1.25%	119,807	2.00%	181,691	71,884
2	361.20	LNG	LNG Equipment - Roxburg Vaporization Facilities	4,771,916.03	719,278.84	15.1%	5.74%	273,860	5.74%	273,908	48
3			Subtotal Storage Plant	14,356,466.82	9,424,238.51	65.8%	2.74%	393,667	3.24%	455,599	71,932
4	365.00	ROW	Right of Way	678,619.53	275,357.60	40.8%	2.10%	14,251	2.11%	14,319	68
5	366.00	TCS	Structures and Improvements	77,182.11	8,821.40	11.0%	3.48%	2,669	6.44%	4,969	2,300
6	367.00	TMIN	Transmission Mains	42,190,850.36	31,614,824.50	74.9%	2.97%	1,253,098	2.82%	1,189,782	(63,286)
7	368.00	TCS	Compressor Equipment		(632,377.82)	0.0%	0.00%	44,517	5.67%	42,159	(2,358)
8	368.10	TCS	Compressor Equipment Sun Valley Lateral								
9	370.00	TCE	Communication Equipment	714,440.07	752,780.69	105.4%	0.04%	286	4.76%	0	0
10			Subtotal Transmission Plant	43,661,082.07	32,019,206.47	73.3%	3.01%	1,314,791	2.87%	1,250,943	(63,848)
11	374.00	LRT	Land Rights	407,749.39	237,214.91	58.2%	1.86%	7,584	1.79%	7,298	(286)
12	375.00	STR	Structures and Improvements	18,863.90	19,470.44	103.2%	0.65%	123	0.36%	72	(51)
13	376.00	MNS	Mains	138,215,590.27	85,211,646.50	61.7%	2.89%	3,717,999	2.56%	3,538,319	(179,680)
14	378.00	MRG	Regulator Station Equipment	4,498,688.48	2,076,941.48	46.2%	3.11%	139,905	2.79%	125,510	(14,395)
15	380.00	SVC	Services	126,899,872.88	73,728,908.93	58.2%	2.89%	3,622,758	2.42%	3,085,411	(567,347)
16	381.00	MTR	Meters	20,610,136.53	10,750,498.25	52.1%	2.11%	434,874	1.76%	382,738	(72,136)
17	381.20	ERT	Electronic Meter Reading	15,825,978.51	4,794,178.48	30.3%	6.45%	1,020,775	14.22%	2,250,454	1,229,679
18	382.00	MTI	Transmitter (ERT) Units	8,625,362.40	4,203,509.70	48.7%	1.97%	169,939	1.85%	159,589	(10,351)
19	382.20	ERI	ERT Installations	2,132,525.96	819,552.85	38.1%	6.39%	136,268	12.63%	269,336	133,070
20	383.00	HRG	House Regulators	4,987,886.11	2,353,815.50	47.2%	1.84%	96,755	1.89%	84,271	(12,484)
21	384.00	HRI	House Regulators - Installation	5,341,509.45	1,551,253.89	29.0%	2.18%	115,445	2.15%	114,842	(603)
22	385.00	IMR	Regulator Station - Industrial	8,776,905.89	4,845,291.18	55.2%	3.50%	307,192	2.65%	232,588	(74,604)
23			Subtotal Distribution Plant	336,111,947.55	190,598,191.11	56.7%	2.91%	9,770,627	3.04%	10,220,430	448,803
24	390.10	GSI	Structures and Improvements	15,170,425.58	5,487,553.07	36.2%	2.10%	318,579	2.33%	353,471	34,892
25	392.00	GTR	Transportation Equipment	5,607,175.21	2,964,400.82	52.7%	9.75%	546,700	7.42%	416,052	(130,648)
26	396.00	GPIE	Power Operated Equipment	790,779.36	186,258.87	23.6%	6.83%	52,429	5.90%	65,635	13,206
27			Subtotal General Plant	21,568,380.13	8,628,210.78	40.0%	4.25%	917,708	3.87%	835,158	(82,550)
28			Total Depreciable Plant	415,697,856.57	240,667,848.85	57.9%	2.98%	12,396,793	3.07%	12,772,130	375,337

Intermountain Gas Company  
 Summary of Present and Proposed  
 Depreciation Accrual Parameters and Expenses  
 Study Date : As of December 31, 2010

Proposed Depreciation Rate Parameters (Depreciation Life & Rate Procedures)

Line Number	Account Number	Study Category	Account Name	Investment Balance	Current Study 12-31-2010 Reserved Investment Balance	Percent Reserved Last Study	Reirement Discussion	Projection Life	Average Service Life	Average Age	Average Remaining Life	Net Salvage	Annual Accrual Rate	Annual Accruals
(a)	(b)	(c)	(d)	(e)	(f)(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	361.00	LNG	LNG Equipment - Nampa Facilities	9,584,650.79	8,704,958.67	90.8%	R5.0	43	34.8	27.2	15.0	-20.80%	2.00%	191,691
2	361.20	LNG	LNG Equipment - Rexburg Vaporization Facilities	4,771,918.03	719,279.84	15.1%	R5.0	20	19.9	2.5	17.4	-15.00%	5.74%	273,908
3			Subtotal Storage Plant	14,356,488.82	9,424,238.51	65.8%			27.8	19.0	16.1	-18.11%	3.24%	465,599
4	365.00	ROW	Right of Way	878,619.53	275,867.60	40.8%	R5.0	41	41.8	13.5	28.2	0.00%	2.11%	14,319
5	368.00	TCS	Structures and Improvements	77,162.11	8,621.40	11.0%	R3.0	27	30.7	24.5	14.5	-5.00%	6.44%	4,989
6	367.00	TMIN	Transmission Mains	42,190,850.38	31,814,924.50	74.9%	R6.0	49	50.8	25.7	25.6	-47.00%	2.82%	1,189,782
7	368.00	TCS	Compressor Equipment		(632,377.92)	0.0%	R3.0	15	15.0	0.0	15.0	0.00%	6.67%	42,159
8	368.10	TCS	Compressor Equipment Sun Valley Lateral			0.0%	R3.0	20	20.0	0.0	20.0	5.00%	4.75%	0
9	370.00	TCE	Communication Equipment	714,440.07	752,780.99	105.4%	L3.0	30	36.1	29.4	10.0	-5.00%	-0.04%	(268)
10			Subtotal Transmission Plant	43,661,062.07	32,019,208.47	73.3%			50.1	25.8	25.3	-45.10%	2.87%	1,250,943
11	374.00	LRT	Land Rights	407,749.39	237,214.91	58.2%	R5.0	48	50.5	28.3	23.3	0.00%	1.79%	7,289
12	375.00	STR	Structures and Improvements	18,863.90	19,470.44	103.2%	R5.0	45	49.4	44.8	4.7	-5.00%	0.38%	72
13	376.00	MNS	Mains	138,215,580.27	85,211,645.50	61.7%	R4.0	58	59.0	20.8	38.8	-61.00%	2.56%	3,536,319
14	378.00	MRG	Regulator Station Equipment	4,488,588.46	2,078,941.48	46.2%	R3.0	37	37.3	15.9	22.9	-10.00%	2.79%	125,510
15	380.00	SVC	Services	128,869,972.88	73,728,908.93	58.2%	R2.0	52	54.8	16.1	39.2	-53.00%	2.42%	3,065,411
16	381.00	MTR	Meters	20,810,136.53	10,730,498.29	52.1%	R4.0	42	43.2	16.8	27.2	0.00%	1.75%	362,738
17	381.20	ERT	Electronic Meter Reading	15,825,976.51	4,794,178.48	30.3%	R3.0	11	11.8	6.9	4.9	0.00%	14.22%	2,250,454
18	382.00	MTI	Transmitter (ERT) Units	8,626,362.40	4,203,509.70	48.7%	R3.0	42	43.6	18.6	27.7	0.00%	1.85%	159,588
19	382.20	ERI	Meter Installations	2,132,525.96	813,552.65	38.1%	R3.0	12	12.3	7.4	4.9	0.00%	12.63%	259,338
20	383.00	HRG	House Regulators	4,987,866.11	2,353,815.50	47.2%	R3.0	42	44.0	17.1	27.9	0.00%	1.89%	94,271
21	384.00	HRI	House Regulators - Installation	5,341,509.45	1,681,263.98	29.9%	R3.0	42	42.7	10.3	32.8	0.00%	2.15%	114,842
22	385.00	IMR	Regulator Station - Industrial	5,776,905.69	4,845,291.18	55.2%	R2.0	30	33.3	15.9	18.8	-5.00%	2.65%	232,588
23			Subtotal Distribution Plant	335,111,947.55	190,596,191.11	56.7%			44.9	17.4	29.8	-35.87%	3.04%	10,220,430
24	390.10	GSI	Structures and Improvements	15,170,425.58	5,487,553.07	36.2%	R2.0	34	37.1	13.7	25.2	5.00%	2.33%	363,471
25	392.00	GTR	Transportation Equipment	5,607,176.21	2,954,400.82	52.7%	L3.0	10	11.2	6.2	5.7	5.00%	7.42%	415,052
26	395.00	GPE	Power Operated Equipment	790,779.38	186,266.87	23.6%	R3.0	14	15.3	8.5	7.4	15.00%	8.30%	65,635
27			Subtotal General Plant	21,566,380.13	8,828,210.76	40.0%								835,158
28			Total Depreciable Plant	415,697,856.57	240,667,846.85	57.9%								12,772,130

Intermountain Gas Company  
 Summary of Present and Proposed  
 Depreciation Accrual Parameters and Expenses  
 Study Date : As of December 31, 2010

Theoretical Reserve Analysis (Depreciation Life & Rate Procedures)

Line Number	Account Category	Account Name	Current Study 12-31-2010										Theoretical Reserve	Reserve Variance
			Investment Balance	Reserved Investment Balance	Percent Reserved	Future Net Salvage	Average Net Salvage	Average Remaining Life	Average Service Life	Theoretical Reserve Percent	(1-(0)-(1-h))^(0/0)	(k)^0		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)		
1	381.00	LNG	9,584,550.79	8,704,958.87	90.8%	-20.80%	-20.80%	15.0	34.8	68.4%	6,558,708	(2,148,251)		
2	381.20	LNG	4,771,918.03	719,270.84	15.1%	-15.00%	-15.00%	17.4	18.9	14.5%	689,542	(29,738)		
3			14,356,468.82	9,424,229.71	65.8%	-18.11%	-18.11%	16.1	27.8	50.5%	7,248,250	(2,175,989)		
4	365.00	ROW	678,619.53	275,357.80	40.8%	0.00%	0.00%	28.2	41.5	32.2%	218,583	(56,776)		
5	366.00	TCS	77,152.11	8,621.40	11.0%	-5.00%	-5.00%	14.8	30.7	55.1%	42,488	33,967		
6	367.00	TWN	42,190,850.38	31,814,924.50	74.9%	-47.00%	-47.00%	25.6	50.6	72.8%	30,843,215	(971,710)		
7	368.00	TCS		(632,377.82)	0.0%	0.00%	0.00%	15.0	15.0	0.0%	0	632,378		
8	368.10	TCS			0.0%	5.00%	5.00%	20.0	20.0	0.0%	0	0		
9	370.00	TCE	714,440.07	752,780.59	106.4%	-5.00%	-5.00%	10.0	38.1	77.4%	553,262	(189,519)		
10			43,661,062.07	32,019,208.47	73.3%	-45.10%	-45.10%	25.3	50.1	72.0%	31,457,548	(561,658)		
11	374.00	LRT	407,749.39	237,214.91	58.2%	0.00%	0.00%	23.3	50.5	53.9%	219,614	(17,601)		
12	375.00	STR	18,883.90	19,470.44	103.2%	-5.00%	-5.00%	4.7	49.4	96.0%	17,823	(1,547)		
13	376.00	MNS	138,215,590.27	85,211,545.50	61.7%	-81.00%	-81.00%	38.8	59.0	55.1%	78,184,433	(9,027,113)		
14	378.00	MRR	4,498,568.46	2,076,841.48	46.2%	-10.00%	-10.00%	22.9	37.3	42.5%	1,910,542	(166,389)		
15	380.00	SVC	129,869,872.88	73,728,908.83	58.2%	-53.00%	-53.00%	39.2	54.8	43.2%	54,858,050	(19,070,859)		
16	381.00	MTR	20,610,136.53	10,730,498.26	52.1%	0.00%	0.00%	27.2	43.2	37.0%	7,633,995	(3,096,503)		
17	381.20	ERT	15,825,976.51	4,784,178.48	30.3%	0.00%	0.00%	4.9	11.8	58.5%	8,253,448	4,459,270		
18	382.00	MTI	8,626,362.40	4,203,509.70	48.7%	0.00%	0.00%	27.7	43.8	36.5%	3,146,034	(1,057,479)		
19	382.20	ERI	2,132,525.98	813,552.65	38.1%	0.00%	0.00%	4.9	12.3	60.2%	1,282,828	480,375		
20	383.00	HRR	4,987,886.11	2,363,815.60	47.2%	0.00%	0.00%	27.9	44.0	38.8%	1,825,068	(528,748)		
21	384.00	HRI	5,341,509.45	1,581,263.88	29.6%	0.00%	0.00%	32.8	42.7	23.2%	1,238,686	(342,588)		
22	385.00	IMR	8,779,905.69	4,845,291.18	55.2%	-5.00%	-5.00%	18.8	33.3	45.7%	4,012,801	(832,480)		
23			336,111,947.55	190,596,191.11	56.7%	-35.87%	-35.87%	29.8	44.9	48.0%	161,383,532	(29,212,658)		
24	380.10	GSI	15,170,425.58	5,487,553.07	36.2%	5.00%	5.00%	25.2	37.1	30.5%	4,622,429	(865,124)		
26	392.00	GTR	5,607,175.21	2,954,400.82	52.7%	5.00%	5.00%	5.7	11.2	48.7%	2,615,747	(338,654)		
28	398.00	GFE	790,779.36	186,256.87	23.6%	15.00%	15.00%	7.4	15.3	43.9%	347,073	180,818		
27			21,569,380.13	8,628,210.78	40.0%	5.54%	5.54%	14.1	22.4	35.2%	7,585,249	(1,042,862)		
29			415,697,868.57	240,687,846.85	57.9%	-31.70%	-31.70%	27.1	42.3	50.0%	207,674,579	(32,993,268)		

Intermountain Gas Company  
 Summary of Present and Proposed  
 Depreciation Accrual Parameters and Expenses  
 Study Date : As of December 31, 2010

Present Depreciation Parameters (Depreciation Life & Rate Procedures)

Line Number	Account Number	Study Category	Account Name	Current Study 12-31-2010		Retirement Disposition	Average Service Life	Average Age	Average Remaining Life	Net Salvage	Annual Accrual Rate	Annual Accrual
				Investment Balance	Reserve Investment Balance							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
			Last Study	Last Study	(e)/(d)							(l)/(d)
1	361.00	LNG	9,684,550.79	8,704,958.67	90.8%	R5.0	43.7	28.9	16.0	-20.80%	1.25%	119,807
2	361.20	LNG	4,771,816.03	7,19,279.84	15.1%	R5.0	20.0	0.0	20.0	-15.00%	5.74%	273,860
3			14,356,468.82	9,424,238.51	65.8%		31.4	19.3	17.6	-17.78%	2.74%	393,667
4	365.00	ROW	678,619.53	275,357.60	40.6%	R5.0	41.5	11.7	29.8	0.00%	2.10%	14,251
5	366.00	TCS	77,152.11	8,521.40	11.0%	R3.0	30.3	16.2	16.4	-5.00%	3.46%	2,669
6	367.00	TMN	42,190,850.36	81,614,924.50	74.9%	S5.0	49.8	23.2	27.1	-47.00%	2.87%	1,263,068
7	368.00	TCS		(632,377.82)	0.0%	Amort	15.0	0.0	15.0	0.00%	0.00%	44,517
8	368.10	TCS			0.0%	R3.0	27.7	0.0	27.7	0.00%	3.61%	0
9	370.00	TOE	714,440.07	762,780.59	105.4%	R3.0	35.0	26.4	8.4	-5.00%	0.04%	286
10			43,681,062.07	32,019,206.47	73.3%		49.3	23.1	26.7	-45.05%	3.01%	1,314,791
11	374.00	LRT	407,749.38	237,214.91	58.2%	R6.0	50.0	27.5	23.2	0.00%	1.85%	7,584
12	375.00	STR	18,663.90	19,470.44	103.2%	R5.0	48.1	41.8	6.3	-5.00%	0.65%	123
13	376.00	MNS	138,215,590.27	65,211,545.50	61.7%	R4.0	55.0	18.8	36.6	-55.00%	2.89%	3,717,989
14	378.00	MRG	4,498,568.48	2,076,941.48	46.2%	R3.0	34.9	17.8	18.9	-10.00%	3.11%	139,805
15	380.00	SVC	126,669,872.88	73,728,908.93	58.2%	R2.0	48.5	14.4	34.9	-53.00%	2.86%	3,622,788
16	381.00	MTR	20,610,136.53	10,730,498.26	52.1%	R4.0	42.8	12.4	30.9	0.00%	2.11%	434,874
17	381.20	ERT	15,825,978.51	4,794,178.48	30.3%	R3.0	15.2	4.2	11.0	0.00%	6.45%	1,020,775
18	382.00	MTI	8,626,362.40	4,203,509.70	48.7%	R3.0	43.3	13.9	30.3	0.00%	1.97%	169,838
19	382.20	ERI	2,132,825.96	813,562.65	38.1%	R3.0	16.2	4.1	11.1	0.00%	6.39%	136,288
20	383.00	HRG	4,987,886.11	2,359,815.60	47.2%	R3.0	43.7	15.4	29.2	0.00%	1.94%	96,765
21	384.00	HRI	5,341,509.45	1,581,263.98	29.6%	R3.0	42.6	8.2	34.6	0.00%	2.18%	116,445
22	385.00	IMR	8,776,805.69	4,845,291.18	55.2%	R2.0	28.4	15.1	14.9	-5.00%	3.50%	307,182
23			336,111,947.65	180,595,191.11	56.7%		43.8	15.5	30.2	-35.42%	2.91%	9,770,827
24	380.10	GSI	15,170,425.56	6,487,553.07	36.2%	R2.0	38.6	19.6	20.5	5.00%	2.10%	318,679
25	382.00	GTR	5,607,175.21	2,954,400.82	52.7%	L4.0	10.3	7.0	4.0	5.00%	8.75%	646,700
26	386.00	GPE	790,779.36	156,256.87	23.6%	R4.0	15.3	11.2	6.2	15.00%	6.63%	52,429
27			21,668,950.13	8,625,210.78	40.0%		21.8	16.0	10.8	5.52%	4.25%	917,708
28			415,697,856.57	240,667,846.85	57.9%		41.5	16.5	27.4	-32.19%	2.98%	12,366,793