UNITED WATER IDAHO
UWI-W-04-4
Calculation of Revenue Requirement
Test Year Ended July 31, 2004 with Pro Forma Adjustments

1	13-Month Average Rate Base	$124,524,407
2	Required Rate of Return	8.100%
3	Required Net Operating Income	$ 10,086,477
4	Adjusted Net Operating Income realized	9,747,299
5	Net operating income Deficiency	$ 339,178
6	Net to Gross Multiplier **	1.683
7	Gross Revenue Increase	$ 570,837

** **Incremental Income Tax Net to Gross Multiplier Calculation**

8	Net Operating Income Requirement	100.00%
9	Less PUC Assessment Rate	0.24%
10	Less Uncollectible Accounts Exp.	0.40%
11	State Taxable Income Residual	99.36%
12	State Tax Rate	8.00%
13	Effective Net State Tax Rate (L11 * L12)	7.95%
14	Federal Taxable Income Residual (L 11 - L 13)	91.41%
15	Incremental Federal Income Tax Rate	35.00%
16	Effective Net Federal Tax Rate (L 14 * L 15)	31.99%
17	Composite- Uncollectibles, Fees & Taxes (add L 9,10,13 & 16)	40.58%
18	Composite Residual (L8 - L 17)	59.42%
19	Net to Gross Multiplier (L8 / L 18)	1.683

Exhibit No. 110
Case No. UWI-W-04-4
P. Harms, Staff
4/06/05

UNITED WATER IDAHO
UWI-W-04-4
13-Month Average Rate Base and Operating Results Summary
Test Year Ended July 31, 2004 with Pro Forma Adjustments

Line No.	Description	(A) UWI Rate Base per Company Records	(B) Staff Adjustment to 13-Month Average Rate Base	(C) Rate Base and Operating Expenses on 13-Month Average	(D) Staff Eliminate CWTP Land/Bldg. Oversize	(E) Staff Eliminate CWTP Cancelled PO* AFUDC	(F) Staff Adjust Membrane Filter Depr. Over 10 Years	(G) Staff Adjust Initial Butte to Used and Useful	(H) Staff Adjust IMAP** to Used and Useful	(I) Staff Adjust Ground Water Recharge to Used and Useful	(J) Staff Adjust to Remove Water Rights AFUDC*** and Tax Gross Up	(K) Staff Adjust to Include Jobs Creation Act Tax Credit
1	Utility Plant In Service	$ 227,483,399	$ 18,038,678	$ 245,522,077	$ (533,084)	$ (258,772)		$ (677,452)	$ (644,700)	$ (29,697)	$ (684,962)	
2	Accumulated Depreciation, Amortization of UPAA and Amortization of PHFU*****	(55,287,819)	(1,843,624)	(57,131,443)		12,939	20,000				7,067	
3	Net Utility Plant	$ 172,195,580	$ 16,195,054	$ 188,390,634	$ (533,084)	$ (245,833)	$ 20,000	$ (677,452)	$ (644,700)	$ (29,697)	$ (677,895)	$ -
4	Customer Advances for Construction	(7,072,337)	195,891	(6,876,446)								
5	Contributions in Aid of Construction (net)	(44,670,359)	1,467,382	(43,202,977)								
6	Utility Plant Acquisition Adjustments (gross)	600,762		600,762								
7	Accumulated Deferred Income Taxes	(11,144,388)	(3,377,279)	(14,521,667)								
8	Pre-1971 Investment Tax Credits	(14,328)	-	(14,328)								
9	Deferred Charges	1,635,124		1,635,124							684,962	
10	Working Capital	2,045,126		2,045,126								
11	Total Rate Base	$ 113,575,180	$ 14,481,048	$ 128,056,228	$ (533,084)	$ (245,833)	$ 20,000	$ (677,452)	$ (644,700)	$ (29,697)	$ 7,067	$ -
12	Operating Revenues	$ 31,534,832		$ 31,534,832								
	Operating Expenses											
13	Operation and Maintenance	13,403,512		13,403,512								
14	Depreciation	6,386,509	(490,539)	5,895,970		(12,939)	(20,000)				(13,482)	
15	Amortization Of PHFU*****	-		-								
16	Amortization Of UPAA*****	9,329		9,329								
17	Total Depreciation and Amortization	6,395,838	(490,539)	5,905,299	-	(12,939)	(20,000)	-	-	-	(13,482)	-
	Taxes Other Than Income											
18	Ad Valorem	1,570,941		1,570,941								
19	Payroll Taxes	352,271		352,271								
20	Total Taxes Other	1,923,212	-	1,923,212	-	-	-	-	-	-	-	-
21	Total Operating Expenses Excluding Income Taxes	21,722,562	(490,539)	21,232,023	-	(12,939)	(20,000)	-	-	-	(13,482)	-
22	Operating Income Before Income Taxes	9,812,270	490,539	10,302,809	-	12,939	20,000	-	-	-	13,482	-
	Income Taxes											
23	State Income Taxes	(234,009)	39,243	(194,766)		1,035	1,600				1,079	
24	Federal Income Taxes	1,552,475	157,953	1,710,428		4,166	6,440				4,341	(87,501)
25	Total Income Taxes	1,318,466	197,196	1,515,662	-	5,201	8,040	-	-	-	5,420	(87,501)
26	Utility Operating Income	8,493,804	293,343	8,787,147	-	7,738	11,960	-	-	-	8,062	87,501

* PO = Purchase Order
** IMAP = Integrated Municipal Application Package
*** AFUDC = Allowance for Funds Used During Construction
**** M&S = UWI Management and Services
***** UPAA = Utility Plant Acquisition Adjustment; PHFU = Plant Held for Future Use

Rate Base (Lines 1 - 11) in Column A are from J. Healy Exhibit No. 1, Page 1 of 9, Col. A (per Books July 31, 2004)
Revenue (12) in Column A is from F. Gradilone Exhibit No. 6, Schedule 1, Page 2 of 2, Col. 6
Operating Results (Lines 13 - 26) in Column A from J. Healy Exhibit No. 2, Col. 4 (Adjusted Test Year)

Exhibit No. 111
Case No. UWI-W-04-4
P. Harms, Staff
4/06/05 Page 1 of 2

UNITED WATER IDAHO
UWI-W-04-4
13-Month Average Rate Base and Operating Results Summary
Test Year Ended July 31, 2004 with Pro Forma Adjustments

Line No.	Description	(L) Remove Non-Regulated M&S**** Fees	(M) Staff Adjust Carriage Hill Revenue per Commission Order	(N) Staff Witness English Adjustments	(O) Debt Interest Restatement	(P) Staff Adjusted Rate Base and Operating Income
1	Utility Plant In Service			$ (135,630)		$ 242,557,781
2	Accumulated Depreciation, Amortization of UPAA and Amortization of PHFU*****			4,361		$ (57,087,076)
3	Net Utility Plant	$ -	$ -	$ (131,269)	$ -	$ 185,470,705
4	Customer Advances for Construction					(6,876,446)
5	Contributions in Aid of Construction (net)					(43,202,977)
6	Utility Plant Acquisition Adjustments (gross)					600,762
7	Accumulated Deferred Income Taxes					(14,521,667)
8	Pre-1971 Investment Tax Credits					(14,328)
9	Deferred Charges			(1,296,854)		1,023,232
10	Working Capital					2,045,126
11	Total Rate Base	$ -	$ -	$ (1,428,123)	$ -	$ 124,524,407
12	Operating Revenues		$5,628			$ 31,540,460
	Operating Expenses					
13	Operation and Maintenance	(20,678)		(1,948,159)		$ 11,434,675
14	Depreciation			(4,361)		$ 5,845,189
15	Amortization Of PHFU*****					$ -
16	Amortization Of UPAA*****					$ 9,329
17	Total Depreciation and Amortization	-	-	(4,361)	-	5,854,518
	Taxes Other Than Income					
18	Ad Valorem					$ 1,570,941
19	Payroll Taxes			(16,423)		$ 335,848
20	Total Taxes Other	-	-	(16,423)	-	1,906,789
21	Total Operating Expenses Excluding Income Taxes	(20,678)	-	(1,968,943)	-	$ 19,195,982
22	Operating Income Before Income Taxes	20,678	5,628	1,968,943	-	$ 12,344,478
	Income Taxes					
23	State Income Taxes	1,654	450	157,515	(96,162)	$ (127,595)
24	Federal Income Taxes	6,658	1,812	634,000	444,429	$ 2,724,774
25	Total Income Taxes	8,312	2,262	791,515	348,267	2,597,179
26	Utility Operating Income	12,366	3,366	1,177,428	(348,267)	9,747,299

Exhibit No. 111
Case No. UWI-W-04-4
P. Harms, Staff
4/06/05 Page 2 of 2

UNITED WATER IDAHO
UWI-W-04-4
Staff 13-Month Average Plant in Service Adjustment

Line No.	Description	(A) Per Company Records as of July 31, 2004	(B) 13-Month Average of Test Year	(C) Columbia Water Treatment Plant Annualized	(D) Pro Forma Additions through December 31, 2004 as if Added July 2004	(E) Pro Forma Retirements as if Completed July 2004	(F) Carriage Hill Transaction Impact as if Closed in July 2004	(G) Staff 13-Month Average	(H) Staff Total Less Company Books
1	Utility Plant In Service	$ 227,483,399	$ 221,137,723	$ 23,927,985	$ 548,071	$ (50,365)	$ (41,336)	$ 245,522,077	$ 18,038,678
		J. Healy Exhibit No. 1 Page 1 of 9 Col. A, Line 1							

Exhibit No. 112
Case No. UWI-W-04-4
P. Harms, Staff
4/06/05

UNITED WATER IDAHO
UWI-W-04-4
Staff Accumulated Depreciation Amortization Calculations on 13-Month Average

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.		Accumulated Depreciation	Accumulated CIAC Reserve	Amortization of Plant Held for Future Use	Amortization of UPAA*	Total
	At August 1, 2003 (July 31, 2003):					
1	Accumulated Depreciation	42,720,175				42,720,175
2	Accumulated Reserve for Depreciation CIAC		7,201,464			7,201,464
3	Amortization of Plant Held for Future Use (PHFU)			229,543		229,543
4	Amortization of UPAA				6,587	6,587
5	**Accumulated Depreciation And Amortization at August 1, 2003 (July 31, 2003)**	**42,720,175**	**7,201,464**	**229,543**	**6,587**	**50,157,769**
	Test Year Activity:					
6	Depreciation Expense for One Year on 13-Month Average Plant in Service	5,895,970				5,895,970
7	Utility Plant Retirements August 1, 2004 through December 31, 2004 as if Processed in July 2004	(50,365)				(50,365)
8	Amortization of 13-Month Average Contributed Plant for One Year		1,126,815			1,126,815
9	Transfer in From PHFU for CWTP RWPS (Boise River Intake) (Plant Held for Future Use is no Longer Amortized and Now Depreciated in Line 6)	229,543		(229,543)		-
10	Cost of Removal on Plant Retirements as if Processed in July 2004	(7,259)				(7,259)
11	Salvage on Plant Retirements as if Processed July 2004	1,488				1,488
12	Record UPAA Amortization for One Year				9,328	9,328
13	Reverse Carriage Hill Accumulated Depr on Refunded Advances as if Processed July 2004	(188)				(188)
14	Reverse Carriage Hill Accumulated Depr on Meters and Treatment as if Processed July 2004	(53)				(53)
15	Reverse Carriage Amortization Reserve For CIAC as if Processed July 2004		(1,031)			(1,031)
16	Reverse Carriage Accum Depr For CIAC as if Processed July 2004	(1,031)				(1,031)
17	**Accumulated Depr., CIAC Reserve, PHFU Reserve and UPAA Reserve on 13-Month Average**	**48,788,280**	**8,327,248**	**-**	**15,915**	**57,131,443**
18	J. Healy, Exhibit No. 1, Page 1 of 9, Col. A, Line 2 Per Company Books					55,287,819
19	**Staff Less Company Books**					1,843,624

* UPAA = Utility Plant Acquisition Adjustment

Exhibit No. 113
Case No. UWI-W-04-4
P. Harms, Staff
4/06/05

UNITED WATER IDAHO
UWI-W-04-4
Staff Calculation of 13-Month Average Advances

Line No	Plant Account	(A) Reclassed Advances at July 31, 2004	(B) 13-Month Average Advances by Account	(C) August thru December 2004 Refunds as if Closed in July 31, 2004	(D) Carriage Hill Transaction as if Closed July 2004	(E) 13-Month Average Advances Including Post-Test Year Transactions	(F) Less Company Books	(G) Staff Less Company Books
1	30110 - Organization Intangible Plant	6,986	6,858	0		6,858	6,986	(128)
2	30320 - Source of Supply Land & Land Rights	379,255	372,283	(1,081)	(5,840)	365,362	347,574	17,788
3	30340 - Water Treatment Plant Land & Land Rights	49,446	48,537	(681)		47,856	50,865	(3,009)
4	30420 - Source of Supply & Pumping Plant Structures & Improvements	125,480	123,173	(1,229)	(2,655)	119,290	85,383	33,907
5	30520 - Source of Supply & Pumping Plant Collecting and Impounding Plant	0	0	0		0	521,273	(521,273)
6	30720 - Source of Supply & Pumping Plant Wells & Springs	583,201	572,481	(1,529)	(11,299)	559,652	369,145	190,507
7	30920 - Source of Supply & Pumping Plant Supply Mains	378,895	371,930	(1,538)		370,391	374,273	(3,881)
8	31120 - Source of Supply & Pumping Plant Power Generation Equipment	603,943	592,840	(3,067)	(5,992)	583,781	528,616	55,165
9	31140 - Trans & Dist Plant Pumping Equipment	129,574	127,192	0		127,192	0	127,192
10	32030 - Water Treatment Plant Treatment Equipment	3,384	3,322	0		3,322	3,384	(62)
11	33040 - Trans & Dist Plant Reservoirs	982,665	964,601	(13,472)		951,129	653,720	297,410
12	33140 - Trans & Dist Plant Mains	3,142,382	3,084,616	(12,776)		3,071,840	3,137,124	(65,284)
13	33340 - Trans & Dist Plant Services	602,740	591,660	(4,119)		587,541	606,560	(19,019)
14	33540 - Trans & Dist Plant Hydrants	6,986	6,858	0		6,858	6,986	(128)
15	34650 - General Plant Communication Equipment	77,400	75,977	(135)	(468)	75,374	33,587	41,786
								0
16	Advances in CWIP	0	0	0		0	346,860	(346,860)
17	Total Per General Ledger	7,072,337	6,942,327	(39,627)	(26,254)	6,876,446	7,072,337	(195,891)

Exhibit No. 1
J. Healy
Page 4 of 9
Col. 8

Exhibit No. 114
Case No. UWI-W-04-4
P. Harms, Staff
4/06/05

UNITED WATER IDAHO
UWI-W-04-4
13-Month Contributions in Aid of Construction Gross to Net

Line No.			
1	13-Month Average Gross Contributions in Aid of Construction (CIAC)		**$ 51,530,225**
2	Accumulated Amortization at end of Test Year (Line 8)		(8,328,279)
3	13-Month Average Gross Contributions in Aid of Construction Net of Amortization		**$ 43,201,946**
4	Reverse Carriage Hill* CIAC Amortization as if Closed July 2004 (Per Journal Entry $13,409)		1,031
5	**Staff Net Contributions in Aid of Construction as Adjusted**		**$ 43,202,977**
	Staff Calculation of Amortization:		
6	Accumulated Amortization as of August 1, 2004 (July 31, 2003)	(7,201,464)	
7	Amortization of 13-Month Average Contributions for One Year	(1,126,815)	
8	Accumulated Amortization at end of Test Year	(8,328,279)	
	Comparison to Company Books:		
9	CIAC at July 31, 2004 (J. Healy Exhibit No. 1, Page 5 of 9, Line 2)		$ 52,963,858
10	Accumulated Amortization at July 31, 2004 (J. Healy Exhibit No. 1, Page 5 of 9, Line 3)		(8,293,501)
11	Rounding		2
12	CIAC Net Balance at July 31, 2004 (J. Healy Exhibit No. 1, Page 1 of 9, Line 5)		**$ 44,670,359**
13	Staff Less Company Books		**$ (1,467,382)**

* Reversal of Carriage Hill CIAC already included in 13-Month CIAC Calculation

Exhibit No. 115
Case No. UWI-W-04-4
P. Harms, Staff
4/06/05

UNITED WATER IDAHO

Details of Adjustment to Depreciation Expense At Present Rates

Adjustment No. 37

J. Healy
Exhibit No. 3
Schedule 2
Page 1 of 4

Line No.	Description	UWI Proposed Amount	Staff Proposed Amount
1	Adjust Depreciation Expense	$ 1,647,661	$ (490,539)
2	To adjust the test year level of depreciation expese to the proforma level based on plant in service, CIAC and advances		
3	**Pro Forma Depreciation Expense per Staff**		$ 5,895,970
4	**Pro Forma Depreciation Expense per Company**	$ 6,386,509	$ 6,386,509
5	**Test Year Expense**	4,738,848	
6	**Adjustment**	$ 1,647,661	$ (490,539)

UNITED WATER IDAHO
UWI-W-04-4
Staff Depreciation Expense Calculation for 13-Month Average Rate Base

Line No.	Account Description	Account No.	Pro Forma Utility Plant	Pro Forma Contributions In Aid	Pro Forma Advances	Net Depreciable Plant	Depreciation Rate	Annual Depreciation
1.	**NON-DEPRECIABLE PLANT:**							
2.	Organization	301-10	$ 111,642	$ (8,961)	$ (6,858)	$ 95,823	0%	$ -
3.	Land & Land Rights, Water Rights - Source of Supply	303-20	$ 6,021,409	$ (320,231)	$ (365,362)	$ 5,335,815	0%	$ -
4.	Land & Land Rights - Water Treatment	303-30	$ 893,548	$ -	$ -	$ 893,548	0%	$ -
5.	Land & Land Rights - Trans. & Distrib.	303-40	$ 395,698	$ -	$ (47,856)	$ 347,842	0%	$ -
6.	Land & Land Rights - General Plant	303-50	$ 205,126	$ -	$ -	$ 205,126	0%	$ -
7.	**TOTAL NON-DEPRECIABLE PLANT**		**$ 7,627,423**	**$ (329,192)**	**$ (420,076)**	**$ 6,878,155**		
8.	**DEPRECIABLE PLANT:**							
9.	Structures and Improvements - Source of Supply	304-20	$ 4,552,893	$ (259,240)	$ (119,290)	$ 4,174,364	2.00%	$ 83,487
10.	Structures and Improvements - Water Treatment	304-30	$ 12,954,601	$ -	$ -	$ 12,954,601	2.00%	$ 259,092
11.	Structures and Improvements - Trans. & Distrib.	304-40	$ 34,599	$ -	$ -	$ 34,599	2.00%	$ 692
12.	Structures and Improvements - General Plant	304-50	$ 3,076,483	$ -	$ -	$ 3,076,483	2.50%	$ 76,912
13.	Collecting & Impounding Reservoirs - Source of Supply	305-20	$ 79,997	$ (21,601)	$ -	$ 58,396	2.00%	$ 1,168
14.	Lake, River & Other Intakes	306-20	$ 1,223,044	$ (67,131)	$ -	$ 1,155,913	2.00%	$ 23,118
15.	Wells & Springs	307-20	$ 8,854,317	$ (1,375,093)	$ (559,652)	$ 6,919,572	2.86%	$ 197,900
16.	Infiltration Galleries & Tunnels	308-20	$ 33,311	$ -	$ -	$ 33,311	2.00%	$ 666
17.	Supply Mains	309-20	$ 2,192,625	$ (9,242)	$ (370,391)	$ 1,812,992	2.00%	$ 36,260
18.	Power Generation Equipment	310-20	$ 372,701	$ -	$ -	$ 372,701	5.00%	$ 18,635
19.	Power Electric Pumping Equipment - Source of Supply	311-20	$ 11,296,996	$ (1,785,372)	$ (583,781)	$ 8,927,843	5.00%	$ 446,392
20.	Power Diesel Pumping Equipment - Source of Supply	311-20	$ -	$ -	$ -	$ -	0.00%	$ -
21.	Power Pumping Equipment - Water Treatment	311-30	$ 5,331,866	$ -	$ -	$ 5,331,866	5.00%	$ 266,593
22.	Power Pumping Equipment - Trans. & Distrib.	311-40	$ 925,127	$ -	$ (127,192)	$ 797,935	5.00%	$ 39,897
23.	Water Treatment Equipment	320-30	$ 20,981,936	$ (36,274)	$ (3,322)	$ 20,942,340	5.00%	$ 1,047,117
24.	Water Treatment Equipment - Membranes	320-30	$ 500,000	$ -	$ -	$ 500,000	14.00%	$ 70,000
25.	Distribution Reservoirs & Standpipes	330-40	$ 9,294,072	$ (1,145,290)	$ (951,129)	$ 7,197,653	2.00%	$ 143,953
26.	Trans. & Distrib. Mains & Accessories - Intangible	331-10	$ 139	$ -	$ -	$ 139	2.00%	$ 3
27.	Trans. & Distrib. Mains & Accessories SOS	331-20	$ 138	$ -	$ -	$ 138	2.00%	$ 3
28.	Trans. & Distrib. Mains & Accessories	331-40	$ 98,473,556	$ (39,594,086)	$ (3,071,840)	$ 55,807,630	2.00%	$ 1,116,153
29.	Services	333-40	$ 35,436,665	$ (6,179,733)	$ (587,541)	$ 28,669,391	2.50%	$ 716,735
30.	Meters and Meter Installations	334-40	$ 11,125,083	$ (188,472)	$ -	$ 10,936,612	2.50%	$ 273,415
31.	Hydrants	335-40	$ 1,035,848	$ (563,818)	$ (6,858)	$ 465,173	2.50%	$ 11,629
32.	Backflow Prevention Devices	336-40	$ -	$ -	$ -	$ -	0.00%	$ -
33.	Other Plant & Misc. Equipment - Intangible	339-10	$ -	$ -	$ -	$ -	0.00%	$ -
34.	Other Plant & Misc. Equipment - Source of Supply	339-20	$ 36,304	$ -	$ -	$ 36,304	2.00%	$ 726
35.	Other Plant & Misc. Equipment - Water Treatment	339-30	$ 41,841	$ -	$ -	$ 41,841	2.00%	$ 837
36.	Other Plant & Misc. Equipment - Trans. & Distrib.	339-40	$ 85,019	$ -	$ -	$ 85,019	2.00%	$ 1,700
37.	Other Plant & Misc. Equipment - General Plant	339-50	$ 15,187	$ -	$ -	$ 15,187	2.00%	$ 304
38.	Office Furniture and Equipment	340-50	$ 658,035	$ (1,113)	$ -	$ 656,922	6.67%	$ 43,817
39.	AM / FM System - Mapping	340-50	$ 532,463	$ -	$ -	$ 532,463	10.00%	$ 53,246
40.	Computer Hardware & Software	340-5A	$ 1,741,192	$ -	$ -	$ 1,741,192	20.00%	$ 348,238
41.	IFMS / WAN / PeopleSoft	340-5A	$ 2,759,047	$ -	$ -	$ 2,759,047	10.00%	$ 275,905
42.	Customer Information System	340-5A	$ 1,725,609	$ -	$ -	$ 1,725,609	10.00%	$ 172,561
43.	Transportation Equipment	341-50	$ 129,057	$ -	$ -	$ 129,057	11.49%	$ 14,829
49.	Stores Equipment	342-50	$ 23,502	$ -	$ -	$ 23,502	6.67%	$ 1,568
50.	Tools, Shop and Garage Equipment	343-50	$ 437,206	$ -	$ -	$ 437,206	6.67%	$ 29,162
51.	Confined Space Monitor, Generator, Trench Shield	343-50	$ 60,113	$ -	$ -	$ 60,113	14.50%	$ 8,716
52.	Laboratory Equipment	344-50	$ 112,130	$ (16,463)	$ -	$ 95,667	6.67%	$ 6,381
53.	Power Operated Equipment	345-50	$ 56,541	$ -	$ -	$ 56,541	0.00%	$ -
54.	Power Operated Equipment	345-50	$ 61,891	$ -	$ -	$ 61,891	14.50%	$ 8,974
55.	Communications Equipment	346-50	$ 1,257,180	$ -	$ (75,374)	$ 1,181,806	6.67%	$ 78,826
56.	Miscellaneous Equipment	347-50	$ 103,457	$ -	$ -	$ 103,457	6.67%	$ 6,901
57.	Other Tangible Property	348-50	$ -	$ -	$ -	$ -	2.00%	$ -
58.	Master Plan	348-50	$ 282,882	$ -	$ -	$ 282,882	10.00%	$ 28,288
59.	Related to Construction Work in Progress			$ 41,894	$ -	N/A		
60.	Rounding		$ 2			N/A		
61.	**TOTAL DEPRECIABLE PLANT**		**237,894,655**	**(51,201,033)**	**(6,456,370)**	**180,195,355**		**5,910,799**
62.	**TOTAL UTILITY PLANT IN SERVICE**		**245,522,077**	**(51,530,225)**	**(6,876,446)**	**187,073,510**		
63.	**Less: Depreciation Included on Transportation Schedule**							**$ (14,829)**
64.	**Total**							**5,895,970**

Exhibit No. 116
Case No. UWI-W-04-4
P. Harms, Staff
4/06/05 Page 2 of 2

CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS 6TH DAY OF APRIL 2005, SERVED THE FOREGOING **DIRECT TESTIMONY OF PATRICIA HARMS,** IN CASE NO. UWI-W-04-04, BY MAILING A COPY THEREOF, POSTAGE PREPAID, TO THE FOLLOWING:

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