

GENERAL INFORMATION

Oregon law

Oregon law (ORS 308.515) requires the department to make an annual assessment of designated utilities and companies.

ORS 308.515(1)(a) charges the department to assess the following property having situs in this state:

“Except as provided in subsection (2) of this section, any property used or held for its own future use by any company in performing or maintaining any of the following businesses or services or in selling any of the following commodities, whether in domestic or interstate commerce or both, and whether mutually, or for hire, sale or consumption by other persons: Railroad transportation; railroad switching and terminal; electric rail and trackless trolley transportation; private rail-car transportation; air transportation; water transportation upon inland waters of the State of Oregon; air or railway express; communication; heating; gas; electricity; pipeline; toll bridge.”

ORS 308.525 specifies what facts the companies should supply to the department. ORS 308.525(14) also allows the department to gather “any other facts or information the department requires in the form of return prescribed by it.”

How to complete these Oregon schedules

1. Complete all schedules in this packet.
2. If you need more space than what’s available on a schedule, attach additional sheets.
3. If a schedule doesn’t apply to you, leave it blank. Then attach a statement telling us why you don’t need to complete the schedule.
4. Type or print your information on these schedules. If you print, please use ink.
5. Put brackets (< >) around negative (“deficit”) amounts.
6. Keep a copy for your files.

Additional information you must file

In addition to the schedules provided, **all companies** must file a copy of:

- The company’s **complete** Annual Report filed with the Oregon Public Utility Commission and/or a federal regulatory body (if the company filed this annual report).
- The company’s 10-K (and parent company’s 10-K, if applicable) filed with the Securities and Exchange Commission.
- The annual report to stockholders (and parent company’s annual report, if applicable), if not included in the 10-K.
- **For railroads**, a copy of each track mileage summary by tax code sent to County Assessors. (ORS 308.645)
- **For communications companies**, a copy of the wire mileage summary by tax code sent to County Assessors. (ORS 308.645)
- **For gas and pipeline companies**, a copy of listing of pipe mileages by diameter and individual tax code areas sent to County Assessor. (ORS 308.645)
- **For all companies**, the cover letter sent with this packet may also request information in addition to the data required on the standard schedule forms. Read the letter carefully. The additional data requested is an *integral part of your total reporting requirement*. You must provide us with this additional information.

Important reminders

- **Calendar Year Basis.** The Oregon report is for a full calendar year.
- **“The Year”** means the year covered by the report.
- **“The Close of the Year”** means the close of business on December 31.

- “The Beginning of the Year” means the beginning of business on January 1,

or

the beginning of the period covered by the report if the report is for a period shorter than one year.

When to file

File on or before **February 2, 2004**.

Where to file

Mail all schedules, reports, forms, and attachments to: Valuation Section
Property Tax Division
Oregon Department of Revenue
PO Box 14380
Salem OR 97309-5075

Extension of time for filing statement

The department is allowed by law (ORS 308.535) to extend the time for filing this statement for good cause.

If a company fails to make a statement or furnish the required information, the law also allows the department to “inform itself as best it may as to the matters necessary to be known in order to discharge its duties with respect to the property of the company.”

Penalties for failure to file or filing a false or fraudulent statement

Your statement is considered delinquent if it is not filed by February 2 or by the extended date allowed by the department. The penalty for a delinquent statement is \$10 for each \$1,000 (or fractions thereof) of assessed value placed on the assessment roll of the department (ORS 308.030).

Willfully providing a false or fraudulent statement is perjury [ORS 308.990(4)] and “upon conviction, shall be punished as otherwise provided by law for such crime.”

Substitute forms acceptable

The Department of Revenue will accept photocopies and replicas of this packet. If you need an additional packet, please call 503-945-8281, or download forms from our Web site, www.dor.state.or.us.

Electronic Filing

Companies with complex tables, especially those with a large asset inventory or those with property located in many tax code areas throughout the state, are encouraged to submit data in an electronic format to save time and reduce errors.

Electronic schedules may be filed in place of hardcopy schedules. If you choose to file electronically, please include the signed Taxpayer Declaration form (150-302-039) provided herein.

You may report your schedules in an electronic format that is compatible with Microsoft Office in Windows format (i.e., Excel spreadsheets, Access data, and Word documents). An electronic format must include the information fields located in the annual statement schedules.

Important: Please format your electronic data according to the format of the paper schedule or table. Label the schedule so the department can readily identify which schedule you are submitting electronically. If you have questions regarding acceptable formats, please contact the appraiser via the phone number located on the attached cover letter.

The data may be sent via 3.5" diskette along with the form or may be attached via an e-mail message to the address below the appraiser’s name provided on the cover letter. *If you submit the data via e-mail, there is a possibility that it may not remain secure in transit.* The Department of Revenue maintains that all information, on receipt, is confidential and shall not be released to third parties. During the course of transit, information may be considered insecure and may be intercepted by third parties.



ANNUAL STATEMENT

for Electric Cooperatives

MUST BE POSTMARKED BY FEBRUARY 2, 2004

DECLARATION OF PROPERTY COSTS, OPERATIONS AND OTHER RELATED INFORMATION AS OF
JANUARY 1, 2004

Department of Revenue Use Only	
Postmarked Date	Date Received
	Extension Date

Business Name		Business E-mail Address or Web Site Address	
Street Address			Is this a change of address? <input type="checkbox"/> Yes <input type="checkbox"/> No
City	State	ZIP Code	

STATEMENT REQUIRED

Oregon law (ORS 308.520) requires that each company assessed by the Department of Revenue file an annual statement with the department on or before February 2. **Failure to file a complete statement** will subject the company to a late filing penalty (ORS 308.030). THIS STATEMENT IS SUBJECT TO AUDIT.

CONTACT PERSON FOR ANNUAL STATEMENT			
Name			Telephone Number
Mailing Address			Fax Number
City	State	ZIP Code	E-mail Address

ACCOUNTING RECORDS LOCATION			
Street Address	City	State	ZIP Code

CONTACT PERSON FOR AUDIT			
Name			Telephone Number
Mailing Address		E-mail Address	
City	State	ZIP Code	

TAXPAYER DECLARATION

I declare under penalties of false swearing [ORS 305.990(4)] that this statement, including attached schedules, has been examined by me and to the best of my knowledge and belief, is true, correct, and complete.

Full Legal Name (if incorporated)	
Owner is (indicate whether individual, partnership, corporation, etc.)	
Signature of owner, officer or authorized agent X	Date
Typed or printed name of officer or agent signing above	Title
Name of Preparer (if other than taxpayer)	Telephone Number

MAIL COMPLETED STATEMENT AND SCHEDULES TO:

Valuation Section
Property Tax Division
Oregon Department of Revenue
PO Box 14380
Salem OR 97309-5075

By the terms of Oregon Revised Statutes 308.515, the Department of Revenue is required to make an annual assessment of any property having a situs in this state which is held for or used by a company in performing or maintaining an electric business or service, or in selling electricity, whether in domestic or interstate commerce or both, and whether mutually, or for hire, sale, or consumption by other persons, ORS 308.805 further provides:

“(1) Every association of persons, wholly mutual or cooperative in character, whether incorporated or unincorporated, the principal business of which is the construction, maintenance and operation of an electric transmission and distribution system for the benefit of the members of such association without intent to produce profit in money and which has no other principal business or purpose shall, in lieu of all other taxes on the transmission and distribution lines, pay a tax on all gross revenue derived from the use or operation of transmission and distribution lines (exclusive of revenues from the leasing of lines to governmental agencies) at the rates prescribed by ORS 308.807. The tax shall not apply to or be in lieu of ad valorem taxation on any property, real or personal, which is not part of the transmission and distribution lines of such association.

(3) As used in ORS 308.805 to 308.820: “Transmission and distribution lines” shall include all property that is energized or capable of being energized or intended to be energized, or that supports or is integrated with such property. This includes, but is not limited to, substation equipment, fixtures and framework, poles and fixtures thereon, conductors, transformers, services, meters, street lighting equipment, easements for rights of way, generating equipment, communication equipment, transmission lines leased to governmental agencies, construction tools, materials and supplies, office furniture and fixtures and office equipment. This shall not include such property as parcels of land, buildings and merchandise held for resale.

(b) “Wire mile” means a single conductor one mile long installed in a line, but not including service drops”

Each company subject to the law is required to file with the Department of Revenue, on or before February 2 of each year, in such form and on such blanks as the department may prescribe, a statement of certain facts specified in ORS 308.520 and 308.525.

Complete all schedules asked for or state reasons for any omission. Entries indicating deficits or “minus” amounts should be made in red or otherwise indicated by parenthesis, asterisk, etc. Where insufficient space is provided by the blank schedules, attach additional sheets and cross reference to the schedule to which they apply.

The schedules in this report are based on the Uniform System of Accounts prescribed for Electric Borrowers of the Rural Electrification Administration. If the company’s accounts do not conform to this system, complete the schedules in all cases where the account titles, or information requested, is adaptable to the company’s records. Where a schedule cannot be completed, substitute a similar schedule showing the indicated data.

Please attach to this report a copy of the last annual report of the board of directors or other officers to the members.

Make this annual report in duplicate and keep one copy in the files of the company for reference. Mail the other copy to the department, flat (not folded or rolled).

It is required that the report be filed with the department on or before February 2 of the current year. The tax payment required by ORS 308.805 must be made by July 1.

Valuation Section
Property Tax Division
Oregon Department of Revenue
PO Box 14380
Salem OR 97309-5075

GENERAL INFORMATION

Full name of reporting association _____

Address of principal office _____

Telephone number _____

Business identification number _____

Is the association a nonprofit cooperative organization? Yes No

State whether incorporated unincorporated

Date of organization _____

Laws of state under which organized _____

Location of plant _____

Cities or towns and areas served _____

Date service was first furnished _____

Number of members as of end of year _____

Face value of membership certificate _____

Are the association's accounting records maintained in accordance with the Uniform System of Accounts prescribed for Electric Borrowers of the Rural Electrification Administration? Yes No

DIRECTORS AT CLOSE OF YEAR

Name	Residence	Term	Term Expires

PRINCIPAL OFFICERS AT CLOSE OF YEAR

Title	Name	Residence
President		
Vice President		
Secretary		
Treasurer		
Auditor		
Attorney or General Counsel		
General Manager		
General Superintendent		
Chief Engineer		
This report prepared by		

COMPARATIVE GENERAL BALANCE SHEET

Account Number	Assets and Other Debits	Balance at Beginning of Year	Balance at End of Year
	Utility Plant:		
101	Electric Plant in Service		
102	Electric Plant Purchased or Sold		
104	Electric Plant Leased to Others		
105	Electric Plant Held for Future Use		
106	Completed Construction not Classified		
107	Construction Work in Progress		
114	Electric Plant Acquisition Adjustments		
118	Other Utility Plant		
	Total Utility Plant		
	Less: Depreciation and Amortization	()	()
	Net Utility Plant		
	Other Property and Investments:		
121	Nonutility Property		
122	Depreciation on Nonutility Property—Credit	()	()
123	Investments in Associated Organizations		
124	Other Investments		
125	Restricted Funds		
	Total Other Property and Investments		
	Current and Accrued Assets:		
131	Cash—General		
132	Cash—REA Loan Funds		
134	Special Deposits		
135	Working Funds		
136	Temporary Cash Investments		
141	Notes Receivable		
142	Consumer Accounts Receivable		
143	Other Accounts Receivable		
144	Provision for Uncollectible Receivables—Credit	()	()
145	Notes Receivable from Associated Companies		
146	Accounts Receivable from Associated Companies		
151	Fuel Stock		
152	Fuel Stock Expenses Undistributed		
154	Materials and Supplies—Electric		
155	Materials and Supplies—Merchandise		
163	Stores Expense Undistributed		
165	Prepayments		
171	Interest and Dividends Receivable		
172	Rents Receivable		
174	Miscellaneous Current and Accrued Assets		
	Total Current and Accrued Assets		
	Deferred Debits:		
176	Loans Available from REA—Construction		
177	Loans Available from REA—Installation		
180	Retirement Work in Progress		
181	Unamortized Loan Expense		
182	Extraordinary Property Losses		
183	Preliminary Survey and Investigation Charges		
184	Clearing Accounts		
186	Miscellaneous Deferred Debits		
	Total Deferred Debits		
	TOTAL ASSETS AND OTHER DEBITS		

COMPARATIVE GENERAL BALANCE SHEET

Account Number	Liabilities and Other Credits	Balance at Beginning of Year	Balance at End of Year
	Equities and Margins:		
200	Memberships		
201	Patronage Capital		
208	Donated Capital		
211	Consumers' Contributions for Debt Service		
215	Appropriated Margins		
217	Retired Capital Credits—Gains		
218	Capital Gains and Losses		
219	Other Margins and Equities		
	Total Equities and Margins		
	Long-Term Debt:		
221	Bonds		
223	Advances from Associated Companies		
224	Long-Term Debt—REA Construction		
225	Long-Term Debt—REA Installation		
226	Interest Accrued—Deferred—REA Construction		
227	Advance Payments Unapplied—Debit	()	()
228	Other Long-Term Debt		
	Total Long-Term Debt		
	Current and Accrued Liabilities:		
231	Notes Payable		
232	Accounts Payable		
233	Notes Payable to Associated Companies		
234	Accounts Payable to Associated Companies		
235	Consumers' Deposits		
236	Taxes Accrued		
237	Interest Accrued		
238	Patronage Capital and Patronage Refunds Payable		
239	Matured Long-Term Debt		
240	Matured Interest		
241	Tax Collections Payable		
242	Miscellaneous Current and Accrued Liabilities		
	Total Current and Accrued Liabilities		
	Deferred Credits:		
252	Consumer Advances for Construction		
253	Consumers' Energy Prepayments		
254	Other Deferred Credits		
	Total Deferred Credits		
	Reserves:		
265	Miscellaneous Operating Reserves		
	Contributions in Aid of Construction:		
271	Contributions in Aid of Construction		
	TOTAL LIABILITIES AND OTHER CREDITS		

ACCUMULATED PROVISIONS FOR DEPRECIATION AND AMORTIZATION

Account Number	Account Title	Balance at Beginning of Year	Balance at End of Year
108	Depreciation of Electric Plant in Service		
109	Depreciation of Electric Plant Leased to Others		
110	Depreciation of Electric Plant Held for Future Use		
111	Amortization of Electric Plant in Service		
112	Amortization of Electric Plant Leased to Others		
113	Amortization of Electric Plant Held for Future Use		
115	Amortization of Electric Plant Acquisition Adjustments		
119	Depreciation and Amortization of Other Utility Plant		
	Totals per Balance Sheet		

OTHER MARGINS AND EQUITIES — ACCOUNT 219

Operating Margins — Account 219.1			
	Balance at Beginning of Year		
	Add: Net Operating Margin (page 7)		
	Other Credits (explain)		
	Deduct: Transfers to Account 201	()	
	Other Debits (explain)	()	
		()	
	Balance at End of Year		
Nonoperating Margins — Account 219.2			
	Balance at Beginning of Year		
	Add: Total Nonoperating Margin (page 7)		
	Other Credits (explain)		
	Deduct: Debits (explain)	()	
		()	
	Balance at End of Year		
Other Margins — Account 219.3			
	Balance at Beginning of Year		
	Changes During Year (explain)		
	Balance at End of Year		
	TOTAL ACCOUNT 219 — End of Year		

NET OPERATING MARGIN

Account Number	Items	Previous Year	Current Year
400	Operating Revenues and Patrons' Capital		
	Operating Expenses:		
401	Operating Expense		
402	Maintenance Expense		
403	Depreciation Expense		
404	Amortization of Limited-Term Electric Plant		
405	Amortization of Other Electric Plant		
406	Amortization—Plant Acquisition Adjustments		
407	Amortization of Property Losses		
408	Taxes		
	Total Operating Expenses		
	Operating Margin		
412	Revenue from Electric Plant Leased to Others		
413	Expenses of Electric Plant Leased to Others	()	()
414	Other Utility Operating Income		
	Total Utility Operating Margin	()	()
	Income Deductions:		
425	Miscellaneous Amortization		
426	Miscellaneous Income Deductions		
427	Interest on Long-Term Debt		
428	Amortization of Loan Expense		
431	Other Interest Expense		
432	Interest Charged to Construction—Credit	()	()
	Total Income Deductions		
	Net Operating Margin		

NONOPERATING MARGIN

Account Number	Items	Previous Year	Current Year
415	Revenues—Merchandising, Jobbing and Contract Work	()	()
416	Expenses—Merchandising, Jobbing and Contract Work		
417	Income from Nonutility Operations		
418	Nonoperating Rental Income		
419	Interest and Dividend Income		
420	Installation Loan Income		
421	Miscellaneous Nonoperating Income		
	Total Nonoperating Margin		

MISCELLANEOUS EQUITY ACCOUNT

Account Number	Account Title	Balance at Beginning of Year	Net Credits (or Debits)	Balance at End of Year
208	Donated Capital			
211	Consumers' Contributions for Debt Service			
215	Appropriated Margins			
217	Retired Capital Credits—Gains			
218	Capital Gains and Losses			

Please explain below, or on a separate attached sheet, the nature of all changes in the above accounts during the year.

GROSS REVENUE TAX COMPUTATION

Account Number	Numbers of Customers	KWH Sold	Revenues per Account	Revenue Subject to Tax
440	Residential Sales			
441	Irrigation Sales			
442	Commercial and Industrial Sales			
444	Public Street and Highway Lighting			
445	Sales to Public Authorities			
447	Sales for Resale			
	Total — Accounts 440 and 447			
450	Forfeited Discounts			
451	(Gross) Miscellaneous Service Revenues			
	Expenses Deducted from (gross) Miscellaneous Service Revenues		()	
453	Sales of Water and Water Power			
454	Rent from Electric Property			
456	Other Electric Revenues			
	Sales of Materials and Supplies			
	Add back loss included in Account 456			
	Deduct profit included in Account 456			()
	Total Operating Revenues			
412	Revenue from Electric Plant Leased to Others			
	Deduct Gross Revenue Derived from Lines Leased to Governmental Agencies			()
	Deduct Direct Cost of Power—A/C 500-514, 517-532, 535-545, 546-554, 555			()
	Gross Revenue Subject to Tax			
	Gross Revenue Tax at 4%			

The tax payment is due on or before July 1 of this year.

ELECTRIC PLANT IN SERVICE — ACCOUNT 101

Account Number	Items	Cost Beginning of Year	Additions	Retirements	Cost End of Year	Current Year Depreciation	Depreciation Reserve End of Year	Depreciated Cost End of Year
	Intangible Plant:							
301	Organization							
302	Franchises and Consents							
303	Miscellaneous Intangible Plant							
	Steam Production Plant:							
310	Land and Land Rights							
311	Structures and Improvements							
312	Boiler Plant Equipment							
313	Engines and Generators							
314	Turbo-Generator Units							
315	Accessory Electric Equipment							
316	Miscellaneous Power Plant Equipment							
	Hydraulic Production Plant:							
330	Land and Land Rights							
331	Structures and Improvements							
332	Reservoirs, Dams, Waterways							
333	Waterwheels, Turbines, Generators							
334	Accessory Electric Equipment							
335	Miscellaneous Power Plant Equipment							
336	Roads, Railroads, Bridges							
	Other Production Plant:							
340	Land and Land Rights							
341	Structures and Improvements							
342	Fuel Holders, Producers, etc.							
343	Prime Movers							
344	Generators							
345	Accessory Electric Equipment							
	Transmission Plant:							
350	Land and Land Rights							
352	Structures and Improvements							

ELECTRIC PLANT IN SERVICE — ACCOUNT 101 (continued)

Account Number	Items	Cost Beginning of Year	Additions	Retirements	Cost End of Year	Current Year Depreciation	Depreciation Reserve End of Year	Depreciated Cost End of Year
353	Station Equipment							
354	Towers and Fixtures							
355	Poles and Fixtures							
356	Overhead Conductors and Devices							
357	Underground Conduit							
358	Underground Conductors and Devices							
359	Roads and Trails							
	Distribution Plant:							
360	Land and Land Rights							
361	Structures and Improvements							
362	Station Equipment							
364	Poles, Towers and Fixtures							
365	Overhead Conductors and Devices							
366	Underground Conduit							
367	Underground Conductors and Devices							
368	Line Transformers							
369	Services							
370	Meters							
371	Installations—Consumers Premise							
372	Leased Property—Consumers Premise							
373	Street Lighting and Signal System							
	General Plant:							
389	Land and Land Rights							
390	Structures and Improvements							
391	Office Furniture and Equipment							
392	Transportation Equipment							
	Equipment Licensed by DMV							
393	Stores Equipment							
394	Tools, Shop, Garage Equipment							
395	Laboratory Equipment							
396	Power Operated Equipment							
397	Communications Equipment							
398	Miscellaneous Equipment							
	Totals — Account 101							

OTHER UTILITY PLANT — ACCOUNTS 102 to 107

Account Number		Cost Beginning of Year	Additions	Retirements or Transfers*	Cost End of Year	Current Year Depreciation	Depreciation Reserve End of Year	Depreciated Cost End of Year
102	Electric Plant Purchased or Sold:							
	Transmission and Distribution Lines							
	Land, Buildings, Improvements							
	Total Account 102							
104	Electric Plant Leased to Others:							
	Transmission and Distribution Lines							
	Land, Buildings, Improvements							
	Total Account 104							
105	Electric Plant Held for Future Use:							
	Transmission and Distribution Lines							
	Lands, Buildings, Improvements							
	Total Account 105							
106	Completed Construction not Classified:							
	Transmission and Distribution Lines							
	Land, Buildings, Improvements							
	Total Account 106							
107	Construction Work in Progress:							
	Transmission and Distribution Lines							
	Land, Buildings, Improvements							
	Total Account 107							

Segregate balances carried in Accounts 102 to 107 to show separately the property which, in the company's opinion, is covered by the 3% gross earnings tax, and the property which is subject to ad valorem taxation.

*Asterisk indicates transfers.

OREGON COST AND DEPRECIATION DATA

Use this form to provide additional cost and depreciation data for your Oregon properties.

	As of January 1
ELECTRIC PLANT IN SERVICE	
Land	
Buildings and Structures	
All Other Plant in Service	
Plant Held for Future Use	
Construction Work in Progress	
Materials and Supplies (Acct. 154)	
Stores Expense Undistributed (Acct. 163)	
DEPRECIATION RESERVE	
Buildings and Structures	
All Other Plant in Service	

**RENTED, LEASED OR CHARTERED PROPERTY* LOCATED IN OREGON
AS OF JANUARY 1, 2004**

ORS 308.517(3)

Land or buildings that meet **all** of the following conditions shall be assessed in accordance with law by the assessor of the county in which such property is situated:

- (A) Situated outside of railroad rights-of-way or outside of railroad station ground reservations; and
- (B) Leased or rented by a lessor whose property is not subject to ORS 308.505 to 308.730 (Department of Revenue assessment), to a company whose property is subject to ORS 308.505 to 308.730 (Department of Revenue assessment); and
- (C) Used as or in connection with airport facilities, general offices, business offices, warehouses, service centers, relay stations, garages, central exchanges, moorage grounds, well pump houses or substation sites.

(Emphasis and parenthetical items added.)

Item	General Description of Property	Map and Tax Lot Number or Legal Description of Land, if Applicable**	Location of Property	Use of Property	Name of Owner
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

*(1) This schedule shall include all properties, real and personal, that are not owned but are leased, rented, chartered or otherwise held for or used in performing a business, service or sale of a commodity enumerated in ORS 308.515. The schedule shall not include items of property that are subject to local assessment in accordance with ORS 308.517(3).

(2) Railroads shall not include property or trackage that is reported under joint facility or trackage rights nor shall they report property or tracks that are reflected in their basic mileage statements.

(3) Water transportation companies may omit watercraft if they are otherwise reported on pages 932-933.

**Deed record, department order or PCM may be referenced in lieu of total description.

CONTRIBUTIONS IN AID OF CONSTRUCTION

Background:

Reports of investment in plant, may not include a "Contributions in Aid of Construction" account. Under Oregon law the Department of Revenue is required to include in the assessment of property all property used, or held for future use, whether acquired by contribution or otherwise. To permit compliance with this requirement, please provide the following data as of December 31 of the year for which this report is being filed:

	OREGON	SYSTEM
Total Contributions in Aid of Construction (include nonrefundable customer advance for construction)	\$ _____	\$ _____
Accrued Depreciation Attributable to CIAC (if not known, it will be assumed to be equivalent on a percentage basis to that of other plant property reported)	_____	_____

Are the figures, reported above, the net after adjustment for retirement or other disposition of CIAC?

Yes No

If no, how much CIAC was retired or disposed of during the year which this report covers?

Are CIAC amounts included in any of the investment or depreciation figures or in distribution of investment by situs shown elsewhere in this report?

Yes No

If yes, in what accounts or schedule are they included?

Please provide an explanation of the method used to depreciate the CIAC assets.

Please provide an explanation of the method used to account for retirement or other disposition of CIAC assets.

Other explanatory notes or comments: