



552 Academy Avenue
Providence, RI 02908

401-521-6300

www.provwater.com

October 24, 2013

The Hon. Angel Taveras
Mayor

Boyce Spinelli
General Manager

BOARD OF DIRECTORS

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Mrs. Luly Massaro
Commission Clerk
RI Public Utilities Commission
89 Jefferson Boulevard
Warwick, RI 02888

RE: Dk 4406 Kent County Water Authority: Set 9

Dear Mrs. Massaro:

Enclosed is an original and seven copies of Providence Water's response to 9th set of data requests from KCWA.

If you have any questions you can contact me at extension 7217.

Sincerely,

Mary L. Deignan-White
Senior Manager of Regulatory

cc: service list

Providence Water Docket 4406

Data Requests of the Kent County Water Authority Set 9 (Issued October 10, 2013)

KCWA 9-1. In its Data Request 1-5 to Providence Water, the Kent County Water Authority noted Mr. Gadoury's pre-filed testimony regarding \$8 million per year of investments in replacing lead service pipes and asked why there was a \$0.00 asset value for service pipes in Providence Water's supplemental filing. Providence provided a response that included an update to all its asset values. The Division subsequently asked for an update to the spreadsheet (Div 3-1). In that update, there was a footnote to the Service Pipe amounts on the new listing of assets that said "****Net of \$26,614,776 in Contributions in Aid of Construction Consistent with Docket 3163". At the October 8, 2013 Technical Conference at the PUC offices, representatives of Providence Water explained the lead pipe replacement program and noted that Providence Water only replaced its share of the pipe on the street side of the curb stop (property line). The Providence Water representatives explained the liability problems with replacing pipe on the customer's side of the curb stop and noted that the customers owned the pipe on their side of the curb stop and that the customers were responsible for replacing the portion of lead services on their side of the curb stop.

- a) In light of the fact that customers own the pipe on their side of the curb stop and Providence Water has paid for all the work on its side of the curb stop, please explain the footnote on Div 3-1 and in Mr. Smith's Rebuttal spreadsheet that the value of service pipes has been reduced by \$26,614,776.
- b) What is the basis for this amount? From where was it derived?
- c) Please confirm that the net value for service pipes used by Providence Water witness Olsen was some \$16 million in the year 2000. If not confirmed, please provide the total asset value that was used by Providence Water for service pipes in Docket 3163.

Providence Water Docket 4406

**Data Requests of the
Kent County Water Authority
Set 9 (Issued October 10, 2013)**

- d) Please indicate where in Docket 3163 that \$26,614,776 in Contributions in Aid of Construction were deducted from Service Pipes. To what is Mr. Smith's reference "Consistent with Docket 3163" referring to?
- e) Please provide all calculations of the annual gross and net values of service pipes for each year since the beginning of the lead pipe replacement program.

Answer: a) Consistent with the approach used in Docket No. 3163, and approved by the Commission, the reduction in asset value on this schedule recognizes that customers have paid Providence for the service on their side of the curb stop and therefore those assets should be considered as contributed capital and not included in net plant value.

b) This was the amount of Contributions in Aid of Construction. Please see attached data request response KCWA 4-17, from Docket 3832, prepared 8/6/07.

c) We cannot confirm or deny the number but please see the total asset values used in Docket 3163, as shown on the response to KCWA 3-3 prepared 10/11/00, which lists the services at \$19,752,617.

d) Please see the attached excerpts from Division witness, Jerome Mierzwa's direct testimony in Docket 3163, filed October 20, 2000, where he explains why he excludes contributions in aid of construction from plant in service. Please also see the attached excerpts from Myrol Olstein's Rebuttal Testimony where he agrees with and accepts Mr. Mierzwa's assumptions for contributions in aid of construction and plant in service.

e) This information is not available at this time and will be filed when ready.

KCWA 9-1(b)

PROVIDENCE WATER SUPPLY BOARD
Docket No. 3832
Data Requests of the Kent County Water Authority
Set 4

KCWA 4-17 Regarding Exhibit HJS 3, the allocation of plant investment; please provide the amount of contributed capital for each line item including amounts derived from and federal or state grants or other such funds.

Answer: Please see the attached. Providence Water stopped booking contributed capital in FY 01. The total listed reflects the amount shown in the financial statements.

**Providence Water
Contributions In Aid of Construction**

Detail postings

Component	NARUC Account Number	Balance Through 06/30/87	Activity from 88 - '01	Cumulative Balance at 06/30/01
SOURCE OF SUPPLY PLANT				
Land & Land Rights	30320	(\$392,706)	\$0	(\$392,706)
Struct. & Improv.	30420	(13,992)	0	(13,992)
Collect/Imp. Reservoir	30520	(415,415)	0	(415,415)
Land, impounding reservoir	30620		0	0
Supply Mains	30920	(4,223,331)	0	(4,223,331)
Other Wtr Source Plant	33920	(1,892)	0	(1,892)
Scituate Reservoir Project	17900 & 17901	0	0	0
Total		(5,047,336)	0	(5,047,336)
PUMPING PLANT				
Land & Land Rights	30321	(3,227)	0	(3,227)
Struct. & Improv.	30421	(335,648)	0	(335,648)
Other Power Prod. Equip.	31021	(152,615)	0	(152,615)
Elec. Pumping Equip.	31121	(295,152)	0	(295,152)
Hydraul Pump. Equip.	31122	(13,358)	0	(13,358)
Total		(800,000)	0	(800,000)
WATER TREATMENT PLANT				
Land & Land Rights	30330	(10,113)	0	(10,113)
Struct. & Improv.	30430	(1,543,556)	0	(1,543,556)
Wtr. Treatment Equip.	32030	(946,331)	0	(946,331)
Total		(2,500,000)	0	(2,500,000)
TRANS. & DIST. PLANT				
Land & Land Rights	30340	(99,748)	0	(99,748)
Struct. & Improv.	30440	(14,857)	0	(14,857)
Dist. Reservoirs	33040	(670,531)	0	(670,531)
Transmission & Distribution Mains:*	33140		(5,980,052)	(5,980,052)
Transmission Mains		(906,657)	0	(906,657)
Distribution Mains		(3,561,582)	0	(3,561,582)
Services	33340	(2,558,549)	(3,387,239)	(5,945,788)
Meters	33440	0	(143)	(143)
Hydrants	33540	(652,915)	(367,714)	(1,020,629)
Other Trans/Dist Plant	33940	(53)	0	(53)
Total		(8,464,892)	(9,735,148)	(18,200,040)
GENERAL PLANT				
Land & Land Rights	30350	0	0	0
Structures & Improv.	30450			0
Office Furn. & Equip.	34050			0
Transportation Equip.	34150			0
Data Processing Equip.	34950 & 35050			0
Tools, Shop, Gar. Equip.	34350			0
Laboratory Equip.	34450			0
Power Oper. Equip.	34550			0
Communication Equip.	34650			0
Misc. Equipment	34750			0
Total		0	0	0
CONSTRUCTION IN PROGRESS				
Construction in progress	10500	0	(67,400)	(67,400)
Engineer Studies	10600			0
Utility Plant Construction in Progress	10400			0
Asset Under Capital Lease	17920 & 17940			0
Total		0	(67,400)	(67,400)
GRAND TOTAL		-\$16,812,228	-\$9,802,548	-\$26,614,776

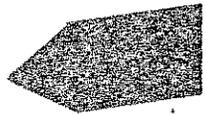
* The '87 records had a breakdown between Transmission and Distribution Mains.
From '88 - '01 T&D Mains were grouped together with no breakdown.

Docket 3163 KCWA Data Request # 3

KCWA 3-3 Considering Providence Water's response to KCWA 1-40, please provide the updated original cost asset values for the test year and for the rate year.

- A. See attached for the test year. Please note that Transmission and Distribution Mains are shown allocated in proportion to pipes in service as of 06/30/99.

Providence Water is finalizing the 06/30/00 fixed asset numbers for the upcoming audit and will file the unaudited amounts as soon as possible.



Providence Water Supply
Original Cost of Utility Plant

Component	NARUC Account Number	Original Cost of Plant as of 9/30/99
SOURCE OF SUPPLY PLANT		
Land & Land Rights	30320	\$3,867,187
Struct. & Improv.	30420	1,180,060
Collect/Imp. Reservoir	30520	7,506,760
Land, impounding reservoir	30620	3,343,502
Supply Mains	30920	22,321,197
Other Wtr Source Plant	33920	240,067
Scituate Reservoir Project	17900 & 17901	18,681,695
Total		57,140,468
PUMPING PLANT		
Land & Land Rights	30321	8,200
Struct. & Improv.	30421	999,284
Other Power Prod. Equip.	31021	458,676
Elec. Pumping Equip.	31121	812,222
Hydraulic Pump. Equip.	31122	40,959
Total		2,319,341
WATER TREATMENT PLANT		
Land & Land Rights	30330	29,994
Struct. & Improv.	30430	8,025,880
Wtr. Treatment Equip.	32030	8,507,869
Total		16,563,743
TRANS. & DIST. PLANT		
Land & Land Rights	30340	614,902
Struct. & Improv.	30440	104,954
Dist. Reservoirs	33040	3,186,076
Transmission & Distribution Mains:* Transmission Mains Distribution Mains	33140	29,818,631 12,395,605 17,423,026
Services	33340	19,752,617
Meters	33440	2,381,853
Hydrants	33540	4,502,106
Other Trans/Dist Plant	33940	3,970,175
Total		64,331,314
SUB TOTAL		140,354,866
Factor Development T&D Less: Land, Services and Meters (Structures, Dist Reservoirs, Trans Mains, Dist Mains, Hydrants, Other T/D Plant)		41,581,942
GENERAL PLANT		
Land & Land Rights	30350	23,380
Structures & Improv.	30450	1,314,615
Office Furn. & Equip.	34050	270,998
Transportation Equip.	34150	1,415,120
Data Processing Equip.	34950 & 35050	1,187,454
Tools, Shop, Gar. Equip.	34350	188,778
Laboratory Equip.	34450	154,799
Power Oper. Equip.	34550	260,694
Communication Equip.	34650	434,098
Misc. Equipment	34750	242,661
Total		5,492,597

Providence Water Supply
Original Cost of Utility Plant

<u>Component</u>	<u>NARLIC Account Number</u>	<u>Original Cost of Plant as of 9/30/99</u>
CONSTRUCTION IN PROGRESS		
Construction in progress	10500	13,470,595
Engineer Studies	10600	83,779
Utility Plant Construction in Progress	10400	139,200
-Asset Under Capital Lease	17920 & 17940	17,331,150
TOTAL		\$176,872,187

Factor Development Less: Land Accounts
and Scituate Reservoir Project \$150,303,327
(Total less all Land & Land Rights, Land & Impounding Reservoirs and Scituate Reservoir Project)

Note: * Allocated in proportion to Pipes in Service as of 6/30/99, Transmission 41.57% and
Distribution 58.43%.
Does not include Bond CWIP and bond funds held for debt service reserves.

KCWA 9-1 d

BEFORE THE
PUBLIC UTILITIES COMMISSION
OF RHODE ISLAND

PROVIDENCE WATER) DOCKET NO. 3163
SUPPLY BOARD)

DIRECT TESTIMONY

OF

JEROME D. MIERZWA

ON BEHALF OF THE
DIVISION OF PUBLIC UTILITIES AND CARRIERS

OCTOBER 20, 2000

EXETER

Associates, Inc.

12510 Prosperity Drive
Suite 350
Silver Spring, MD 20904

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- The recalculation of a number of allocation factors to reflect the most recent plant balances;
- Exclusion of contributions in aid of construction (“CIAC”) from the plant in service base used to allocate capital and debt service costs;
- Revision to the structures and transmission main investment allocations in the plant in service base used to allocate capital and debt service costs;
- Modification to the allocation of distribution storage investment in the plant in service base used to allocate capital and debt service costs;
- Revisions to the allocation of the costs associated with the PWSB’s capital outlays, including Wholesale 102-inch valves;
- An adjustment to the allocation of employee pension and benefits and workman’s compensation insurance;
- Modification to the allocation of customer accounting costs;
- Revision to the allocation of certain transmission and distribution salaries and wages, payroll clearing, overhead and inventory clearing accounts;
- An adjustment to the allocation of City of Cranston property taxes;
- Recognition of the extra-capacity requirements of wholesale customers;
- A change in meter investment equivalency factors;
- An allocation of meter and services and billing and collection costs to private fire protection; and
- The allocation of fire protection extra-capacity costs to public and private fire protection service based on relative demands.



36 Q. PLEASE EXPLAIN THE REVISIONS WHICH YOU HAVE MADE TO THE
37 ALLOCATION FACTORS UTILIZED IN PWSB’S STUDY TO MATCH THE
38 BILLING DETERMINANTS RECOMMENDED BY THE DIVISION IN THIS
39 CASE.

1 A. My associate, Mr. Catlin, is proposing an adjustment to retail and wholesale sales
2 volumes as well as the quantity of unaccounted for water reflected in PWSB's filing and
3 used by the PWSB in its study. I have reflected these adjustments in the Division's
4 revised cost of service studies.

5 Q. PLEASE IDENTIFY THE MODIFICATIONS YOU HAVE MADE TO THE
6 PWSB COST OF SERVICE STUDY FOR PLANT INVESTMENT.

7 A. PWSB's cost of service study reflects original plant investment as of June 30, 1998. I
8 have updated PWSB's study to reflect original plant investment as of June 30, 1999.
9 This reflects the most recent data available.

10 Q. PLEASE EXPLAIN WHY YOU HAVE EXCLUDED CONTRIBUTIONS IN
11 AID OF CONSTRUCTION FROM THE PLANT IN SERVICE BASE USED
12 TO ALLOCATE CAPITAL AND DEBT SERVICE COSTS.

13 A. When a new customer applies for service from PWSB, the customer is required to
14 reimburse PWSB for any costs incurred by PWSB associated with the installation of a
15 service line and potentially other facilities. This payment is recorded by PWSB as a
16 contribution in aid of construction and is included in PWSB's original cost plant
17 balances. Since the cost of the service installation is paid for by the new customer, no
18 capital or debt service costs are incurred by PWSB. Therefore, it would be inappropriate
19 to include this customer supplied investment to allocate PWSB's capital and debt service
20 costs.

21 Q. HOW HAVE YOUR ADJUSTED PWSB ORIGINAL COST PLANT
22 INVESTMENT TO EXCLUDE CIAC?

23 A. The contributions in aid of construction received by PWSB have first been credited
24 against original cost service investment. This has reduced the service investment balance
25 to zero. The remaining balance is credited against distribution mains investment.

PROVIDENCE WATER SUPPLY BOARD
Allocation of Capital

Line No.	Description	Allocation Symbol	Total	Base	Maximum Day	Maximum Hour	Meters & Services	Direct Fire Services	Wholesale
PLANT									
1	Source of Supply								
2	Land & Land Rights	A	3,867,187	2,149,493	0	0	0	38,672	1,679,022
3	Land, Impounding Reservoir	A	3,343,502	1,858,414	0	0	0	33,435	1,451,653
4	Other	A	31,248,084	17,368,577	0	0	0	312,481	13,567,026
5	Situate Reservoir Project	A	18,681,695	10,383,819	0	0	0	186,817	8,111,059
6	Total Source of Supply		57,140,468	31,760,304	0	0	0	571,405	24,808,760
Pumping									
7	Land	AA	8,200	2,144	2,370	0	0	82	3,605
8	Structures	AA	999,284	261,231	288,794	0	0	9,993	439,266
9	Pumping Equipment	AA	1,311,857	342,943	378,128	0	0	13,119	576,667
	Total Pumping		2,319,341	606,318	670,292	0	0	23,193	1,019,537
Water Treatment									
10	Land	AA	29,994	7,841	8,668	0	0	300	13,185
11	Structures	AA	8,025,880	2,098,112	2,319,487	0	0	60,259	3,528,022
12	Equipment	AA	8,507,869	2,224,113	2,458,783	0	0	85,079	3,739,895
	Total Treatment		16,563,743	4,330,066	4,786,938	0	0	165,637	7,281,101
Transmission and Distribution									
13	Land	L	614,902	442,286	0	0	0	79,259	93,357
14	Structures	L	104,854	75,491	0	0	0	13,528	15,935
15	Dist. Reservoirs	S	3,186,076	318,608	0	2,867,468	0	0	0
16	Mains - Transmission	AA	12,395,605	3,240,438	3,582,342	0	0	123,956	5,448,868
17	Mains - Distribution	TD	11,835,456	3,225,252	3,565,653	5,044,651	0	0	0
18	Meters	C	2,381,853	0	0	0	2,381,853	0	0
19	Service	C	0	0	0	0	0	0	0
20	Hydrants	FP	4,502,106	0	0	0	0	4,502,106	0
21	Other T&D Structures/Improvements	TD	3,970,175	1,081,903	1,196,056	1,692,216	0	0	0
	Total T&D		38,991,127	8,383,978	8,343,952	9,604,335	2,381,853	4,718,850	5,558,160
General Plant									
22	Land	T	23,380	5,381	5,575	3,880	962	1,983	5,599
23	Structures	T	1,314,614	302,572	313,494	218,163	54,104	111,478	314,803
24	Equipment	T	3,999,804	920,597	953,828	663,775	184,815	339,180	957,810
25	Laboratory Equipment	A	154,799	86,042	0	0	0	1,548	67,209
	Total General Plant		6,492,597	1,314,592	1,272,897	885,818	219,681	454,188	1,345,421
26	Original Cost Plant Investment		120,507,276	46,395,258	15,074,079	10,490,153	2,601,534	5,933,274	40,012,979
27	Construction Work In Progress								
28	General CWIP	T	13,470,595	3,100,400	3,212,314	2,235,471	554,392	1,142,294	3,225,724
29	Engineer Studies	T	83,779	19,283	19,979	13,903	3,448	7,104	20,062
30	Assets Under Capital Lease	T	17,331,150	3,988,948	4,132,935	2,876,137	713,275	1,469,666	4,150,189
	Total CWIP		30,885,524	7,108,630	7,365,227	5,125,511	1,271,115	2,619,064	7,395,976
31	Total Plant Investment		151,392,800	53,503,889	22,439,306	15,615,664	3,872,649	8,552,338	47,408,954
32	Total Capital Expenditures to Retail		103,983,846	53,503,889	22,439,306	15,615,664	3,872,649	8,552,338	
33	Total Capital Expenditures to Wholesale		47,408,954						
Capital Expenditures:									
34	Total Debt Service: (Summary)	K2	4,216,388	1,305,698	757,409	527,345	130,780	277,383	1,217,771
Proposed Capital Outlays:									
35	Cash Funded CIP: IFR	K1	10,284,944	3,686,799	2,138,637	1,489,025	0	0	2,970,483
36	Cash Funded CIP: Meter Replacemen	C	400,000	0	0	0	400,000	0	0
37	Cash Funded CIP:	K2	600,000	185,803	107,781	75,042	18,610	39,472	173,291
38	Cash Funded CIP: Capital Labor	X4	524,739	180,072	104,456	72,728	19,465	1,835	146,182
39	Alternative Source of Supply	A	0	0	0	0	0	0	0
40	Wholesale 102" Valves	K2	500,000	154,836	89,817	62,535	15,509	32,893	144,409
41	Operating Leases	K2	1,100,000	340,639	197,598	137,577	34,119	72,386	317,700
42	Total Capital Expenditures		17,626,071	5,853,849	3,395,698	2,364,252	618,483	423,950	4,969,838
43	Total Capital Expenditures to Retail		12,656,233	5,853,849	3,395,698	2,364,252	618,483	423,950	
44	Total Capital Expenditures to Wholesale		4,969,838	4,969,838					

RcWA 9-1d

REBUTTAL TESTIMONY
of
MYRON A. OLSTEIN
before the
PUBLIC UTILITIES COMMISSION

FOR

GENERAL RATE RELIEF

Docket No. 3163

for

PROVIDENCE WATER

November 2000

**PROVIDENCE WATER SUPPLY BOARD
REBUTTAL TESTIMONY OF
MYRON A. OLSTEIN**

1 Insurance Expense

2 _____ We concur with Mr. Catlin but, in doing so, we note that his limitation is done pending
3 receipt of the actuarial study. Therefore, the required funding level may still need to be
4 increased.

5 City Services Expense and Rental Property Expense

6 _____ These items are discussed in Mr. Prignano's testimony.

7 Property Taxes

8 _____ We concur with Mr. Catlin's increase in rate year property tax expense of \$2,049. In
9 addition, as the result of a successful appeal to the City of Cranston we will be reducing Cranston
10 property taxes by \$69,606.

11 *Items in Mr. Mierzwa's Testimony*

12 Original Plant Investment

13 With the availability of original plant investment as of June 30, 1999, this has now been
14 incorporated in our attached schedules.

15 Contributions in Aid of Construction

16 We agree with Mr. Mierzwa and accept his simplifying assumption in performing the
17 calculation. This is reflected in our attached schedules.

18 Allocations on pages 8-13 of Mr. Mierzwa's Testimony

19 _____ We concur with these allocations.

20 Meters and Services

21 _____ We concur with this allocation.

Providence Water Supply Board
Allocation of Capital

CA-46
(Revised)

PLANT

Line No.	Description	Allocation Symbol	Total	Base	Maximum Day	Maximum Hour	Customer Meters and Services	Direct Fire Services	Wholesale
1	Source of Supply	A	57,140,468	31,760,313	-	-	-	571,405	24,808,750
2	Pumping								
3	Land	AA	8,200	2,079	2,359	0	0	82	3,680
4	Structures	AA	999,284	253,372	287,447	0	0	9,993	448,482
5	Pumping Equipment	AA	1,311,857	332,624	377,360	0	0	13,119	588,754
6	Total Pumping		2,319,341	588,076	667,165	0	0	23,193	1,040,916
7	Water Treatment								
8	Land	AA	29,994	7,805	8,628	0	0	300	13,461
9	Structures	AA	8,025,880	2,034,986	2,308,668	0	0	80,259	3,601,958
10	Equipment	AA	8,507,869	2,157,196	2,447,314	0	0	85,079	3,818,282
11	Total Treatment		16,563,743	4,199,786	4,764,610	0	0	165,637	7,433,701
12	Transmission and Distribution								
13	Land	L	614,902	440,329	-	-	-	79,261	95,310
14	Structures	L	104,954	75,157	-	-	-	13,529	16,268
15	Dist. Reservoirs	S	3,186,076	318,608	0	2,867,468	0	0	0
16	Mains - Transmission	AA	12,395,805	3,142,944	3,565,630	0	0	123,956	5,563,075
17	Mains - Distribution	TD	11,835,456	3,394,128	3,850,597	4,590,731	0	0	0
18	Meters	C	2,381,853	0	-	-	2,381,853	-	-
19	Service	FP	0	0	-	-	-	-	-
20	Hydrants	FP	4,502,106	-	-	-	-	4,502,106	-
21	Other T&D Structures/Improvement	TD	3,970,175	1,138,552	1,291,673	1,539,950	0	0	0
22	Total T&D		38,991,127	8,509,718	8,707,900	6,996,150	2,381,853	4,718,851	5,674,652
23	General Plant								
24	Land	T	23,380	5,373	5,712	3,636	963	1,980	5,716
25	Structures	T	1,314,614	302,054	321,183	204,393	54,104	111,478	321,401
26	Equipment	T	3,999,804	919,023	977,221	621,880	164,615	339,180	977,885
27	Laboratory Equipment	A	154,799	86,042	-	-	-	1,548	67,209
28	Total General Plant		5,492,597	1,312,492	1,304,116	829,909	219,682	454,186	1,372,212
29	Net Plant Investment		120,507,276	46,370,385	15,443,792	9,828,058	2,601,535	5,933,273	40,330,231
30	Construction Work In Progress								
31	General CWIP	T	13,470,595	3,095,097	3,291,100	2,094,377	554,392	1,142,294	3,283,335
32	Engineer Studies	T	83,779	19,249	20,469	13,026	3,448	7,104	20,483
33	Assets Under Capital Lease	T	17,331,150	3,982,126	4,234,300	2,694,607	713,275	1,469,665	4,237,176
34	Total CWIP		30,885,524	7,096,472	7,545,870	4,802,009	1,271,115	2,619,064	7,550,995
35	Total Plant Investment		151,392,800	53,466,858	22,989,661	14,630,067	3,872,650	8,552,337	47,881,226
36	Total Capital Expenditures Allocated to Retail		103,511,373	53,466,858	22,989,661	14,630,067	3,872,650	8,552,337	

