

Reference

|                      | Period | Account Lookup |         |          |          |          |          |          |          |          |
|----------------------|--------|----------------|---------|----------|----------|----------|----------|----------|----------|----------|
|                      |        | 1 to 6         | 7 to 15 | 16 to 20 | 0        | 1        | 2        | 3        | 4        | 5        |
|                      |        |                |         |          | 1,756.00 | 1,756.00 | 1,756.00 | 1,756.00 | 1,756.00 | 1,756.00 |
| 1                    |        |                |         |          |          | (117.07) | (117.07) | (117.07) | (117.07) | (117.07) |
| 2                    |        |                |         |          |          |          |          |          |          |          |
| 3                    |        |                |         |          |          |          |          |          |          |          |
| 4                    |        |                |         |          |          |          |          |          |          |          |
| 5                    |        |                |         |          |          |          |          |          |          |          |
| 6                    |        |                |         |          |          |          |          |          |          |          |
| 7                    |        |                |         |          |          |          |          |          |          |          |
| 8                    |        |                |         |          |          |          |          |          |          |          |
| 9                    |        |                |         |          |          |          |          |          |          |          |
| 10                   |        |                |         |          |          |          |          |          |          |          |
| 11                   |        |                |         |          |          |          |          |          |          |          |
| 12                   |        |                |         |          |          |          |          |          |          |          |
| 13                   |        |                |         |          |          |          |          |          |          |          |
| 14                   |        |                |         |          |          |          |          |          |          |          |
| 15                   |        |                |         |          |          |          |          |          |          |          |
| 16                   |        |                |         |          |          |          |          |          |          |          |
| 17                   |        |                |         |          |          |          |          |          |          |          |
| 18                   |        |                |         |          |          |          |          |          |          |          |
| 19                   |        |                |         |          |          |          |          |          |          |          |
| 20                   |        |                |         |          |          |          |          |          |          |          |
| 21                   |        |                |         |          |          |          |          |          |          |          |
| 22                   |        |                |         |          |          |          |          |          |          |          |
| 23                   |        |                |         |          |          |          |          |          |          |          |
| 24                   |        |                |         |          |          |          |          |          |          |          |
| 25                   |        |                |         |          |          |          |          |          |          |          |
| 26                   |        |                |         |          |          |          |          |          |          |          |
| 27                   |        |                |         |          |          |          |          |          |          |          |
| 28                   |        |                |         |          |          |          |          |          |          |          |
| 29                   |        |                |         |          |          |          |          |          |          |          |
| 30                   |        |                |         |          |          |          |          |          |          |          |
| 31                   |        |                |         |          |          |          |          |          |          |          |
| 32                   |        |                |         |          |          |          |          |          |          |          |
| 33                   |        |                |         |          |          |          |          |          |          |          |
| 34                   |        |                |         |          |          |          |          |          |          |          |
| 35                   |        |                |         |          |          |          |          |          |          |          |
| 36                   |        |                |         |          |          |          |          |          |          |          |
| 37                   |        |                |         |          |          |          |          |          |          |          |
| 38                   |        |                |         |          |          |          |          |          |          |          |
| 39                   |        |                |         |          |          |          |          |          |          |          |
| 40                   |        |                |         |          |          |          |          |          |          |          |
| 41                   |        |                |         |          |          |          |          |          |          |          |
| 42                   |        |                |         |          |          |          |          |          |          |          |
| 43                   |        |                |         |          |          |          |          |          |          |          |
| 44                   |        |                |         |          |          |          |          |          |          |          |
| 45                   |        |                |         |          |          |          |          |          |          |          |
| 46                   |        |                |         |          |          |          |          |          |          |          |
| 47                   |        |                |         |          |          |          |          |          |          |          |
| 48                   |        |                |         |          |          |          |          |          |          |          |
| 49                   |        |                |         |          |          |          |          |          |          |          |
| 50                   |        |                |         |          |          |          |          |          |          |          |
| 51                   |        |                |         |          |          |          |          |          |          |          |
| 52                   |        |                |         |          |          |          |          |          |          |          |
| 53                   |        |                |         |          |          |          |          |          |          |          |
| 54                   |        |                |         |          |          |          |          |          |          |          |
| 55                   |        |                |         |          |          |          |          |          |          |          |
| 56                   |        |                |         |          |          |          |          |          |          |          |
| 57                   |        |                |         |          |          |          |          |          |          |          |
| 58                   |        |                |         |          |          |          |          |          |          |          |
| 59                   |        |                |         |          |          |          |          |          |          |          |
| 60                   |        |                |         |          |          |          |          |          |          |          |
| 61                   |        |                |         |          |          |          |          |          |          |          |
| 62                   |        |                |         |          |          |          |          |          |          |          |
| 63                   |        |                |         |          |          |          |          |          |          |          |
| 64                   |        |                |         |          |          |          |          |          |          |          |
| 65                   |        |                |         |          |          |          |          |          |          |          |
| 66                   |        |                |         |          |          |          |          |          |          |          |
| 67                   |        |                |         |          |          |          |          |          |          |          |
| 68                   |        |                |         |          |          |          |          |          |          |          |
| 69                   |        |                |         |          |          |          |          |          |          |          |
| 70                   |        |                |         |          |          |          |          |          |          |          |
| 71                   |        |                |         |          |          |          |          |          |          |          |
| 72                   |        |                |         |          |          |          |          |          |          |          |
| 73                   |        |                |         |          |          |          |          |          |          |          |
| 74                   |        |                |         |          |          |          |          |          |          |          |
| 75                   |        |                |         |          |          |          |          |          |          |          |
| 76                   |        |                |         |          |          |          |          |          |          |          |
| 77                   |        |                |         |          |          |          |          |          |          |          |
| 78                   |        |                |         |          |          |          |          |          |          |          |
| 79                   |        |                |         |          |          |          |          |          |          |          |
| 80                   |        |                |         |          |          |          |          |          |          |          |
| 81                   |        |                |         |          |          |          |          |          |          |          |
| 82                   |        |                |         |          |          |          |          |          |          |          |
| 83                   |        |                |         |          |          |          |          |          |          |          |
| 84                   |        |                |         |          |          |          |          |          |          |          |
| 85                   |        |                |         |          |          |          |          |          |          |          |
| TOTAL TAX DEPR.      |        |                |         |          |          | (117)    | (117)    | (117)    | (117)    | (117)    |
| TOTAL BOOK DEPR.     |        |                |         |          |          | (176)    | (174)    | (169)    | (165)    | (162)    |
| TAX OVER BOOK        |        |                |         |          |          | 59       | 57       | 52       | 48       | 45       |
| ACCUM. TAX OVER BOOK |        |                |         |          |          | 59       | 115      | 168      | 215      | 261      |

| Account | 396             | Communications Equipment |       |       |       |       |          |          |          |          |          |
|---------|-----------------|--------------------------|-------|-------|-------|-------|----------|----------|----------|----------|----------|
| Plant   |                 | Source                   |       |       |       |       |          |          |          |          |          |
| Bbal    | Calc            |                          |       |       |       |       | 2,845.00 | 2,845.00 | 2,845.00 | 2,845.00 | 2,845.00 |
| Add     | Calc            |                          |       |       |       |       | -        | -        | -        | -        | -        |
| Add %   | Input Pos %     | 0.00%                    | 0.00% | 0.00% | 0.00% | 0.00% | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| Ret     | Calc            |                          |       |       |       |       | -        | -        | -        | -        | -        |
| Ret %   | Input Neg %     | 0.00%                    | 0.00% | 0.00% | 0.00% | 0.00% | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| Age     | Input Pos Yrs   | 7.77                     |       |       |       | 7.77  | 8.77     | 9.77     | 10.77    | 11.77    | 12.77    |
| Disp    | Input Pos Curve | R3.0                     |       |       | R3.0  | R3.0  | R3.0     | R3.0     | R3.0     | R3.0     | R3.0     |
| PL      | Input Pos Yrs   | 12.00                    |       |       | 12    | 12    | 12       | 12       | 12       | 12       | 12       |

Reference

|                 |                          |                         | Period         |         |             |             |            |             |             |             |            |
|-----------------|--------------------------|-------------------------|----------------|---------|-------------|-------------|------------|-------------|-------------|-------------|------------|
|                 |                          |                         | Account Lookup |         |             |             |            |             |             |             |            |
|                 |                          |                         | 1 to 6         | 7 to 15 | 16 to 20    | 0           | 1          | 2           | 3           | 4           | 5          |
| Age % PL        | Input Pos Yrs            |                         |                |         |             | 65          | 73         | 81          | 90          | 98          | 106        |
| Iowa Look       | Calc                     |                         |                |         | R3.0065     | R3.0073     | R3.0081    | R3.0090     | R3.0098     | R3.0106     |            |
| Iowa Cond       | Calc                     |                         |                |         | 0.419311142 | 0.361345062 | 0.30772522 | 0.253464317 | 0.211333447 | 0.175266018 |            |
| RL              | Calc                     |                         |                |         | 5           | 4.3         | 3.7        | 3           | 2.5         | 2.1         |            |
| Ebal            | Input Pos Ss             | DCF Forecast Parameters | 2,845.00       |         | 2,845.00    | 2,845.00    | 2,845.00   | 2,845.00    | 2,845.00    | 2,845.00    | 2,845.00   |
| <b>Dep Book</b> |                          |                         |                |         |             |             |            |             |             |             |            |
| Bbal            | Calc                     |                         |                |         |             |             | (569.00)   | (1,098.17)  | (1,570.16)  | (1,995.20)  |            |
| Dep Book        | Calc                     |                         |                |         |             |             | (569.00)   | (529.17)    | (471.99)    | (425.04)    | (339.98)   |
| RL              | Calc                     |                         |                | 5       | 4.3         | 3.7         | 3          | 2.5         | 2.1         |             |            |
| Rate            | Calc                     |                         |                |         |             |             | -20.00%    | -18.60%     | -16.59%     | -14.94%     | -11.95%    |
| Ret             | Calc                     |                         |                |         |             |             |            |             |             |             |            |
| Ebal            | Input Neg Ss             |                         |                |         |             |             | (569.00)   | (1,098.17)  | (1,570.16)  | (1,995.20)  | (2,335.18) |
| % Reserved      |                          |                         |                |         | 0.00%       | -20.00%     | -38.60%    | -55.19%     | -70.13%     | -82.08%     |            |
| Beg Net Book    | Calc                     |                         |                |         |             |             | 2,845.00   | 2,276.00    | 1,746.83    | 1,274.84    | 849.80     |
| End Net Book    | Calc                     |                         |                |         | 2,845.00    | 2,276.00    | 1,746.83   | 1,274.84    | 849.80      | 509.82      |            |
| % Reserved      | Calc                     |                         |                |         | 0.00%       | -20.00%     | -38.60%    | -55.19%     | -70.13%     | -82.08%     |            |
| <b>Dep Tax</b>  |                          |                         |                |         |             |             |            |             |             |             |            |
|                 | Communications Equipment | MACR                    |                |         |             |             |            |             |             |             |            |
|                 | Vintage                  | Life                    |                |         |             | 0           | 1          | 2           | 3           | 4           | 5          |
|                 |                          | 12                      |                |         |             |             | 2,845.00   | 2,845.00    | 2,845.00    | 2,845.00    | 2,845.00   |
|                 |                          |                         |                |         | 2,845.00    | 2,845.00    | 2,845.00   | 2,845.00    | 2,845.00    | 2,845.00    | 2,845.00   |
|                 |                          | 1                       | -0.0833        |         |             |             | (237.08)   | (237.08)    | (237.08)    | (237.08)    | (237.08)   |
|                 |                          | 2                       | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 3                       | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 4                       | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 5                       | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 6                       | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 7                       | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 8                       | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 9                       | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 10                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 11                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 12                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 13                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 14                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 15                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 16                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 17                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 18                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 19                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 20                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 21                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 22                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 23                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 24                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 25                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 26                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 27                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 28                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 29                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 30                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 31                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 32                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 33                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 34                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 35                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 36                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 37                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 38                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 39                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 40                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 41                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 42                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 43                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 44                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 45                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 46                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 47                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 48                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 49                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 50                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 51                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 52                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 53                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 54                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 55                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 56                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 57                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 58                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 59                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 60                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 61                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 62                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 63                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 64                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 65                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 66                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 67                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 68                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 69                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 70                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 71                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 72                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 73                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 74                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 75                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 76                      | -0.0833        |         |             |             |            |             |             |             |            |
|                 |                          | 77                      | -0.0833        |         |             |             |            |             |             |             |            |



Reference

|                      |         | Period |         |          |                |   |   |   |   |       |       |       |       |       |
|----------------------|---------|--------|---------|----------|----------------|---|---|---|---|-------|-------|-------|-------|-------|
|                      |         | 1 to 6 | 7 to 15 | 16 to 20 | Account Lookup | 0 | 1 | 2 | 3 | 4     | 5     |       |       |       |
| 53                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 54                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 55                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 56                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 57                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 58                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 59                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 60                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 61                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 62                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 63                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 64                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 65                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 66                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 67                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 68                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 69                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 70                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 71                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 72                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 73                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 74                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 75                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 76                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 77                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 78                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 79                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 80                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 81                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 82                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 83                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 84                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| 85                   | -0.0400 |        |         |          |                |   |   |   |   |       |       |       |       |       |
| TOTAL TAX DEPR.      |         |        |         |          |                |   |   |   |   | (47)  | (47)  | (47)  | (47)  | (47)  |
| TOTAL BOOK DEPR.     |         |        |         |          |                |   |   |   |   | (250) | (221) | (186) | (158) | (121) |
| TAX OVER BOOK        |         |        |         |          |                |   |   |   |   | 203   | 173   | 139   | 111   | 74    |
| ACCUM. TAX OVER BOOK |         |        |         |          |                |   |   |   |   | 203   | 377   | 516   | 626   | 700   |

| Account         | Total           | Total Plant             | Source |  |               |                |                |                |                |                |
|-----------------|-----------------|-------------------------|--------|--|---------------|----------------|----------------|----------------|----------------|----------------|
| <b>Plant</b>    |                 |                         |        |  |               |                |                |                |                |                |
| Bbal            | Calc            |                         |        |  | 17,559,966.00 | 17,657,019.00  | 17,754,810.00  | 17,853,346.00  | 17,952,633.00  | 17,952,633.00  |
| Add             | Calc            |                         |        |  | 134,475.00    | 135,398.00     | 136,329.00     | 137,267.00     | 138,214.00     | 138,214.00     |
| Add %           | Input Pos %     |                         |        |  |               |                |                |                |                |                |
| Ret             | Calc            |                         |        |  | (37,422.00)   | (37,607.00)    | (37,793.00)    | (37,980.00)    | (38,166.00)    | (38,166.00)    |
| Ret %           | Input Neg %     |                         |        |  |               |                |                |                |                |                |
| Age             | Input Pos Yrs   |                         |        |  |               |                |                |                |                |                |
| Disp            | Input Pos Curve |                         |        |  |               |                |                |                |                |                |
| PL              | Input Pos Yrs   |                         |        |  |               |                |                |                |                |                |
| Age % PL        | Input Pos Yrs   |                         |        |  |               |                |                |                |                |                |
| Iowa Look       | Calc            |                         |        |  |               |                |                |                |                |                |
| Iowa Cond       | Calc            |                         |        |  |               |                |                |                |                |                |
| RL              | Calc            |                         |        |  |               |                |                |                |                |                |
| Ebal            | Input Pos \$s   | DCF Forecast Parameters |        |  | 17,657,019.00 | 17,754,810.00  | 17,853,346.00  | 17,952,633.00  | 18,052,681.00  | 18,052,681.00  |
| <b>Dep Book</b> |                 |                         |        |  |               |                |                |                |                |                |
| Bbal            | Calc            |                         |        |  |               | (577,425.72)   | (1,145,649.08) | (1,702,971.80) | (2,252,715.75) | (2,252,715.75) |
| Dep Book        | Calc            |                         |        |  | (614,847.72)  | (605,830.36)   | (595,115.72)   | (587,723.95)   | (582,813.40)   | (582,813.40)   |
| RL              | Calc            |                         |        |  |               |                |                |                |                |                |
| Rate            | Calc            |                         |        |  |               |                |                |                |                |                |
| Ret             | Calc            |                         |        |  | 37,422.00     | 37,607.00      | 37,793.00      | 37,980.00      | 38,166.00      | 38,166.00      |
| Ebal            | Input Neg \$s   |                         |        |  | (577,425.72)  | (1,145,649.08) | (1,702,971.80) | (2,252,715.75) | (2,797,363.15) | (2,797,363.15) |
| % Reserved      |                 |                         |        |  | 3.27%         | 6.45%          | 9.54%          | 12.55%         | 15.50%         | 15.50%         |
| Beg Net Book    | Calc            |                         |        |  | 17,559,966.00 | 17,079,593.28  | 16,609,160.92  | 16,150,374.20  | 15,699,917.25  | 15,699,917.25  |
| End Net Book    | Calc            |                         |        |  | 17,079,593.28 | 16,609,160.92  | 16,150,374.20  | 15,699,917.25  | 15,255,317.85  | 15,255,317.85  |
| % Reserved      | Calc            |                         |        |  | -3.27%        | -6.45%         | -9.54%         | -12.55%        | -15.50%        | -15.50%        |
| <b>Dep Tax</b>  |                 |                         |        |  |               |                |                |                |                |                |
| Mains           |                 | MACR                    |        |  |               |                |                |                |                |                |
| Vintage         |                 | Life                    |        |  | 0             | 1              | 1              | 1              | 1              | 1              |
|                 |                 | 25                      |        |  | 17,559,966.00 | 17,522,544.00  | 17,484,937.00  | 17,447,144.00  | 17,409,164.00  | 17,409,164.00  |
|                 |                 |                         |        |  | (37,422.00)   | (37,607.00)    | (37,793.00)    | (37,980.00)    | (38,166.00)    | (38,166.00)    |
|                 |                 |                         |        |  | 17,522,544.00 | 17,484,937.00  | 17,447,144.00  | 17,409,164.00  | 17,370,998.00  | 17,370,998.00  |
|                 |                 |                         |        |  | 134,475.00    | 135,398.00     | 136,329.00     | 137,267.00     | 138,214.00     | 138,214.00     |
|                 |                 |                         |        |  | (705,514.15)  | (704,042.59)   | (702,563.82)   | (701,077.76)   | (699,584.62)   | (699,584.62)   |
| 1               |                 |                         |        |  |               | (5,427.62)     | (5,464.99)     | (5,502.64)     | (5,540.69)     | (5,540.69)     |
| 1               |                 |                         |        |  |               |                | (5,464.99)     | (5,502.64)     | (5,540.69)     | (5,540.69)     |
| 2               |                 |                         |        |  |               |                |                | (5,502.64)     | (5,540.69)     | (5,540.69)     |
| 3               |                 |                         |        |  |               |                |                |                | (5,540.69)     | (5,540.69)     |
| 4               |                 |                         |        |  |               |                |                |                |                | (5,540.69)     |
| 5               |                 |                         |        |  |               |                |                |                |                |                |
| 6               |                 |                         |        |  |               |                |                |                |                |                |
| 7               |                 |                         |        |  |               |                |                |                |                |                |
| 8               |                 |                         |        |  |               |                |                |                |                |                |
| 9               |                 |                         |        |  |               |                |                |                |                |                |
| 10              |                 |                         |        |  |               |                |                |                |                |                |
| 11              |                 |                         |        |  |               |                |                |                |                |                |
| 12              |                 |                         |        |  |               |                |                |                |                |                |
| 13              |                 |                         |        |  |               |                |                |                |                |                |
| 14              |                 |                         |        |  |               |                |                |                |                |                |
| 15              |                 |                         |        |  |               |                |                |                |                |                |
| 16              |                 |                         |        |  |               |                |                |                |                |                |
| 17              |                 |                         |        |  |               |                |                |                |                |                |
| 18              |                 |                         |        |  |               |                |                |                |                |                |
| 19              |                 |                         |        |  |               |                |                |                |                |                |
| 20              |                 |                         |        |  |               |                |                |                |                |                |
| 21              |                 |                         |        |  |               |                |                |                |                |                |

Reference

|                      | Period |         |          |                |   |              |              |              |              |              |
|----------------------|--------|---------|----------|----------------|---|--------------|--------------|--------------|--------------|--------------|
|                      | 1 to 6 | 7 to 15 | 16 to 20 | Account Lookup | 0 | 1            | 2            | 3            | 4            | 5            |
| 22                   |        |         |          |                |   |              |              |              |              |              |
| 23                   |        |         |          |                |   |              |              |              |              |              |
| 24                   |        |         |          |                |   |              |              |              |              |              |
| 25                   |        |         |          |                |   |              |              |              |              |              |
| 26                   |        |         |          |                |   |              |              |              |              |              |
| 27                   |        |         |          |                |   |              |              |              |              |              |
| 28                   |        |         |          |                |   |              |              |              |              |              |
| 29                   |        |         |          |                |   |              |              |              |              |              |
| 30                   |        |         |          |                |   |              |              |              |              |              |
| 31                   |        |         |          |                |   |              |              |              |              |              |
| 32                   |        |         |          |                |   |              |              |              |              |              |
| 33                   |        |         |          |                |   |              |              |              |              |              |
| 34                   |        |         |          |                |   |              |              |              |              |              |
| 35                   |        |         |          |                |   |              |              |              |              |              |
| 36                   |        |         |          |                |   |              |              |              |              |              |
| 37                   |        |         |          |                |   |              |              |              |              |              |
| 38                   |        |         |          |                |   |              |              |              |              |              |
| 39                   |        |         |          |                |   |              |              |              |              |              |
| 40                   |        |         |          |                |   |              |              |              |              |              |
| 41                   |        |         |          |                |   |              |              |              |              |              |
| 42                   |        |         |          |                |   |              |              |              |              |              |
| 43                   |        |         |          |                |   |              |              |              |              |              |
| 44                   |        |         |          |                |   |              |              |              |              |              |
| 45                   |        |         |          |                |   |              |              |              |              |              |
| 46                   |        |         |          |                |   |              |              |              |              |              |
| 47                   |        |         |          |                |   |              |              |              |              |              |
| 48                   |        |         |          |                |   |              |              |              |              |              |
| 49                   |        |         |          |                |   |              |              |              |              |              |
| 50                   |        |         |          |                |   |              |              |              |              |              |
| 51                   |        |         |          |                |   |              |              |              |              |              |
| 52                   |        |         |          |                |   |              |              |              |              |              |
| 53                   |        |         |          |                |   |              |              |              |              |              |
| 54                   |        |         |          |                |   |              |              |              |              |              |
| 55                   |        |         |          |                |   |              |              |              |              |              |
| 56                   |        |         |          |                |   |              |              |              |              |              |
| 57                   |        |         |          |                |   |              |              |              |              |              |
| 58                   |        |         |          |                |   |              |              |              |              |              |
| 59                   |        |         |          |                |   |              |              |              |              |              |
| 60                   |        |         |          |                |   |              |              |              |              |              |
| 61                   |        |         |          |                |   |              |              |              |              |              |
| 62                   |        |         |          |                |   |              |              |              |              |              |
| 63                   |        |         |          |                |   |              |              |              |              |              |
| 64                   |        |         |          |                |   |              |              |              |              |              |
| 65                   |        |         |          |                |   |              |              |              |              |              |
| 66                   |        |         |          |                |   |              |              |              |              |              |
| 67                   |        |         |          |                |   |              |              |              |              |              |
| 68                   |        |         |          |                |   |              |              |              |              |              |
| 69                   |        |         |          |                |   |              |              |              |              |              |
| 70                   |        |         |          |                |   |              |              |              |              |              |
| 71                   |        |         |          |                |   |              |              |              |              |              |
| 72                   |        |         |          |                |   |              |              |              |              |              |
| 73                   |        |         |          |                |   |              |              |              |              |              |
| 74                   |        |         |          |                |   |              |              |              |              |              |
| 75                   |        |         |          |                |   |              |              |              |              |              |
| 76                   |        |         |          |                |   |              |              |              |              |              |
| 77                   |        |         |          |                |   |              |              |              |              |              |
| 78                   |        |         |          |                |   |              |              |              |              |              |
| 79                   |        |         |          |                |   |              |              |              |              |              |
| 80                   |        |         |          |                |   |              |              |              |              |              |
| 81                   |        |         |          |                |   |              |              |              |              |              |
| 82                   |        |         |          |                |   |              |              |              |              |              |
| 83                   |        |         |          |                |   |              |              |              |              |              |
| 84                   |        |         |          |                |   |              |              |              |              |              |
| TOTAL TAX DEPR.      |        |         |          |                |   | (705,514.15) | (709,470.21) | (713,493.80) | (717,585.68) | (721,747.40) |
| TOTAL BOOK DEPR.     |        |         |          |                |   | (614,847.72) | (605,830.36) | (595,115.72) | (587,723.95) | (582,813.40) |
| TAX OVER BOOK        |        |         |          |                |   | (90,666.43)  | (103,639.85) | (118,378.08) | (129,861.73) | (138,934.00) |
| ACCUM. TAX OVER BOOK |        |         |          |                |   | (90,666.43)  | (194,306.28) | (312,684.35) | (442,546.08) | (581,480.08) |

Reference

| Account         | 353             | Land & Land Rights      | 1 to 6    | 7 to 15 | 16 to 20 | 6           | 7           | 8           | 9           | 10          | 11          |
|-----------------|-----------------|-------------------------|-----------|---------|----------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Plant</b>    |                 | Source                  |           |         |          |             |             |             |             |             |             |
| Bbal            | Calc            |                         |           |         |          | 38,017.00   | 38,017.00   | 38,112.00   | 38,208.00   | 38,303.00   | 38,399.00   |
| Add             | Calc            |                         |           |         |          | -           | 190.00      | 191.00      | 191.00      | 192.00      | 192.00      |
| Add %           | Input Pos %     |                         | 0.00%     | 0.50%   | 0.50%    | 0.00%       | 0.50%       | 0.50%       | 0.50%       | 0.50%       | 0.50%       |
| Ret             | Calc            |                         |           |         |          | -           | (95.00)     | (95.00)     | (96.00)     | (96.00)     | (96.00)     |
| Ret %           | Input Neg %     |                         | 0.00%     | -0.25%  | -0.25%   | 0.00%       | -0.25%      | -0.25%      | -0.25%      | -0.25%      | -0.25%      |
| Age             | Input Pos Yrs   |                         |           |         |          | 23.25       | 30.1        | 30.55       | 31.79       | 32.63       | 33.47       |
| Disp            | Input Pos Curve |                         | Non-Depr  |         |          |             | Non-Depr    | Non-Depr    | Non-Depr    | Non-Depr    | Non-Depr    |
| PL              | Input Pos Yrs   |                         | 0         |         |          | 0           | 0           | 0           | 0           | 0           | 0           |
| Age % PL        | Input Pos Yrs   |                         |           |         |          | 0           | 0           | 0           | 0           | 0           | 0           |
| Iowa Look       | Calc            |                         |           |         |          | Non-Depr000 | Non-Depr000 | Non-Depr000 | Non-Depr000 | Non-Depr000 | Non-Depr000 |
| Iowa Cond       | Calc            |                         |           |         |          | 1           | 1           | 1           | 1           | 1           | 1           |
| RL              | Calc            |                         |           |         |          | 0           | 0           | 0           | 0           | 0           | 0           |
| Ebal            | Input Pos \$s   | DCF Forecast Parameters | 38,017.00 |         |          | 38,017.00   | 38,112.00   | 38,208.00   | 38,303.00   | 38,399.00   | 38,495.00   |
| <b>Dep Book</b> |                 |                         |           |         |          |             |             |             |             |             |             |
| Bbal            | Calc            |                         | 0         |         |          | -           | -           | -           | -           | -           | -           |
| Dep Book        | Calc            |                         | 0         |         |          | -           | -           | -           | -           | -           | -           |
| RL              | Calc            |                         | 0         |         |          | 0           | 0           | 0           | 0           | 0           | 0           |
| Rate            | Calc            |                         | 0.00%     |         |          | 0.00%       | 0.00%       | 0.00%       | 0.00%       | 0.00%       | 0.00%       |
| Ret             | Calc            |                         | 0         |         |          | -           | -           | -           | -           | -           | -           |
| Ebal            | Input Neg \$s   |                         |           |         |          | -           | -           | -           | -           | -           | -           |
| % Reserved      |                 |                         | 0.00%     |         |          | 0.00%       | 0.00%       | 0.00%       | 0.00%       | 0.00%       | 0.00%       |
| Beg Net Book    | Calc            |                         | 38,017.00 |         |          | 38,017.00   | 38,112.00   | 38,208.00   | 38,303.00   | 38,399.00   | 38,399.00   |
| End Net Book    | Calc            |                         | 38,017.00 |         |          | 38,112.00   | 38,208.00   | 38,303.00   | 38,399.00   | 38,399.00   | 38,495.00   |
| % Reserved      | Calc            |                         | 0.00%     |         |          | 0.00%       | 0.00%       | 0.00%       | 0.00%       | 0.00%       | 0.00%       |

| Dep Tax | Mains | MACR     | 6         | 7         | 8         | 9         | 10        | 11        |
|---------|-------|----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Vintage | Life  | Non-Depr |           |           |           |           |           |           |
|         |       |          | 38,017.00 | 38,017.00 | 37,922.00 | 37,827.00 | 37,731.00 | 37,635.00 |
|         |       |          | -         | (95.00)   | (95.00)   | (96.00)   | (96.00)   | (96.00)   |
|         |       |          | 38,017.00 | 37,922.00 | 37,827.00 | 37,731.00 | 37,635.00 | 37,539.00 |
|         |       |          | -         | 190.00    | 191.00    | 191.00    | 192.00    | 192.00    |
| 1       |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 2       |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 3       |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 4       |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 5       |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 6       |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 7       |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 8       |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 9       |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 10      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 11      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 12      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 13      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 14      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 15      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 16      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 17      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 18      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 19      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 20      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 21      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 22      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 23      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 24      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 25      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 26      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 27      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 28      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 29      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 30      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 31      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 32      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 33      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 34      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 35      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 36      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 37      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 38      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 39      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 40      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 41      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 42      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 43      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 44      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 45      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 46      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 47      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 48      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 49      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 50      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 51      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 52      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 53      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 54      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 55      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 56      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 57      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 58      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 59      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 60      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 61      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 62      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 63      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 64      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 65      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 66      |       | 0.0000   | -         | -         | -         | -         | -         | -         |
| 67      |       | 0.0000   | -         | -         | -         | -         | -         | -         |





Reference

|                      |  |        |         |          |          |          |          |          |          |          |
|----------------------|--|--------|---------|----------|----------|----------|----------|----------|----------|----------|
|                      |  | 1 to 6 | 7 to 15 | 16 to 20 | 6        | 7        | 8        | 9        | 10       | 11       |
| 15                   |  |        |         |          |          |          |          |          |          |          |
| 16                   |  |        |         |          |          |          |          |          |          |          |
| 17                   |  |        |         |          |          |          |          |          |          |          |
| 18                   |  |        |         |          |          |          |          |          |          |          |
| 19                   |  |        |         |          |          |          |          |          |          |          |
| 20                   |  |        |         |          |          |          |          |          |          |          |
| 21                   |  |        |         |          |          |          |          |          |          |          |
| 22                   |  |        |         |          |          |          |          |          |          |          |
| 23                   |  |        |         |          |          |          |          |          |          |          |
| 24                   |  |        |         |          |          |          |          |          |          |          |
| 25                   |  |        |         |          |          |          |          |          |          |          |
| 26                   |  |        |         |          |          |          |          |          |          |          |
| 27                   |  |        |         |          |          |          |          |          |          |          |
| 28                   |  |        |         |          |          |          |          |          |          |          |
| 29                   |  |        |         |          |          |          |          |          |          |          |
| 30                   |  |        |         |          |          |          |          |          |          |          |
| 31                   |  |        |         |          |          |          |          |          |          |          |
| 32                   |  |        |         |          |          |          |          |          |          |          |
| 33                   |  |        |         |          |          |          |          |          |          |          |
| 34                   |  |        |         |          |          |          |          |          |          |          |
| 35                   |  |        |         |          |          |          |          |          |          |          |
| 36                   |  |        |         |          |          |          |          |          |          |          |
| 37                   |  |        |         |          |          |          |          |          |          |          |
| 38                   |  |        |         |          |          |          |          |          |          |          |
| 39                   |  |        |         |          |          |          |          |          |          |          |
| 40                   |  |        |         |          |          |          |          |          |          |          |
| 41                   |  |        |         |          |          |          |          |          |          |          |
| 42                   |  |        |         |          |          |          |          |          |          |          |
| 43                   |  |        |         |          |          |          |          |          |          |          |
| 44                   |  |        |         |          |          |          |          |          |          |          |
| 45                   |  |        |         |          |          |          |          |          |          |          |
| 46                   |  |        |         |          |          |          |          |          |          |          |
| 47                   |  |        |         |          |          |          |          |          |          |          |
| 48                   |  |        |         |          |          |          |          |          |          |          |
| 49                   |  |        |         |          |          |          |          |          |          |          |
| 50                   |  |        |         |          |          |          |          |          |          |          |
| 51                   |  |        |         |          |          |          |          |          |          |          |
| 52                   |  |        |         |          |          |          |          |          |          |          |
| 53                   |  |        |         |          |          |          |          |          |          |          |
| 54                   |  |        |         |          |          |          |          |          |          |          |
| 55                   |  |        |         |          |          |          |          |          |          |          |
| 56                   |  |        |         |          |          |          |          |          |          |          |
| 57                   |  |        |         |          |          |          |          |          |          |          |
| 58                   |  |        |         |          |          |          |          |          |          |          |
| 59                   |  |        |         |          |          |          |          |          |          |          |
| 60                   |  |        |         |          |          |          |          |          |          |          |
| 61                   |  |        |         |          |          |          |          |          |          |          |
| 62                   |  |        |         |          |          |          |          |          |          |          |
| 63                   |  |        |         |          |          |          |          |          |          |          |
| 64                   |  |        |         |          |          |          |          |          |          |          |
| 65                   |  |        |         |          |          |          |          |          |          |          |
| 66                   |  |        |         |          |          |          |          |          |          |          |
| 67                   |  |        |         |          |          |          |          |          |          |          |
| 68                   |  |        |         |          |          |          |          |          |          |          |
| 69                   |  |        |         |          |          |          |          |          |          |          |
| 70                   |  |        |         |          |          |          |          |          |          |          |
| 71                   |  |        |         |          |          |          |          |          |          |          |
| 72                   |  |        |         |          |          |          |          |          |          |          |
| 73                   |  |        |         |          |          |          |          |          |          |          |
| 74                   |  |        |         |          |          |          |          |          |          |          |
| 75                   |  |        |         |          |          |          |          |          |          |          |
| 76                   |  |        |         |          |          |          |          |          |          |          |
| 77                   |  |        |         |          |          |          |          |          |          |          |
| 78                   |  |        |         |          |          |          |          |          |          |          |
| 79                   |  |        |         |          |          |          |          |          |          |          |
| 80                   |  |        |         |          |          |          |          |          |          |          |
| 81                   |  |        |         |          |          |          |          |          |          |          |
| 82                   |  |        |         |          |          |          |          |          |          |          |
| 83                   |  |        |         |          |          |          |          |          |          |          |
| 84                   |  |        |         |          |          |          |          |          |          |          |
| 85                   |  |        |         |          |          |          |          |          |          |          |
| TOTAL TAX DEPR.      |  |        |         |          | (14,037) | (14,111) | (14,185) | (14,260) | (14,336) | (14,413) |
| TOTAL BOOK DEPR.     |  |        |         |          | (8,992)  | (8,966)  | (9,046)  | (8,985)  | (8,923)  | (8,860)  |
| TAX OVER BOOK        |  |        |         |          | (5,046)  | (5,145)  | (5,139)  | (5,275)  | (5,413)  | (5,553)  |
| ACCUM. TAX OVER BOOK |  |        |         |          | (29,013) | (34,158) | (39,296) | (44,571) | (49,984) | (55,537) |

|              |                 |                             |        |              |              |              |              |                |                |                |
|--------------|-----------------|-----------------------------|--------|--------------|--------------|--------------|--------------|----------------|----------------|----------------|
| Account      | 361             | Collection Sewers - Gravity |        |              |              |              |              |                |                |                |
| Plant        |                 | Source                      |        |              |              |              |              |                |                |                |
| Bbal         | Calc            |                             |        |              | 5,996,467.00 | 6,041,441.00 | 6,086,751.00 | 6,132,402.00   | 6,178,395.00   | 6,224,733.00   |
| Add          | Calc            |                             |        |              | 59,965.00    | 60,414.00    | 60,868.00    | 61,324.00      | 61,784.00      | 62,247.00      |
| Add %        | Input Pos %     |                             | 1.00%  | 1.00%        | 1.00%        | 1.00%        | 1.00%        | 1.00%          | 1.00%          | 1.00%          |
| Ret          | Calc            |                             |        |              | (14,991.00)  | (15,104.00)  | (15,217.00)  | (15,331.00)    | (15,446.00)    | (15,562.00)    |
| Ret %        | Input Neg %     |                             | -0.25% | -0.25%       | -0.25%       | -0.25%       | -0.25%       | -0.25%         | -0.25%         | -0.25%         |
| Age          | Input Pos Yrs   |                             | 35.95  |              | 39.69        | 40.29        | 40.89        | 41.48          | 42.06          | 42.64          |
| Disp         | Input Pos Curve |                             | R3.0   |              | R3.0         | R3.0         | R3.0         | R3.0           | R3.0           | R3.0           |
| PL           | Input Pos Yrs   |                             | 75     |              | 75           | 75           | 75           | 75             | 75             | 75             |
| Age % PL     | Input Pos Yrs   |                             |        |              | 53           | 54           | 55           | 55             | 56             | 57             |
| Iowa Look    | Calc            |                             |        |              | R3.0053      | R3.0054      | R3.0055      | R3.0055        | R3.0056        | R3.0057        |
| Iowa Cond    | Calc            |                             |        |              | 0.51325016   | 0.505127792  | 0.497056847  | 0.497056847    | 0.489037895    | 0.481071548    |
| RL           | Calc            |                             |        |              | 38.5         | 37.9         | 37.3         | 37.3           | 36.7           | 36.1           |
| Ebal         | Input Pos \$    | DCF Forecast Parameters     |        | 5,776,573.00 | 6,041,441.00 | 6,086,751.00 | 6,132,402.00 | 6,178,395.00   | 6,224,733.00   | 6,271,418.00   |
| Dep Book     |                 |                             |        |              |              |              |              |                |                |                |
| Bbal         | Calc            |                             |        |              | (621,122.85) | (743,965.90) | (867,123.29) | (989,982.72)   | (1,113,148.19) | (1,234,136.60) |
| Dep Book     | Calc            |                             |        |              | (137,834.05) | (138,261.39) | (138,076.43) | (138,496.47)   | (136,434.41)   | (136,208.05)   |
| RL           | Calc            |                             |        |              | 38.5         | 37.9         | 37.3         | 37.3           | 36.7           | 36.1           |
| Rate         | Calc            |                             |        |              | -2.29%       | -2.28%       | -2.26%       | -2.25%         | -2.20%         | -2.18%         |
| Ret          | Calc            |                             |        |              | 14,991.00    | 15,104.00    | 15,217.00    | 15,331.00      | 15,446.00      | 15,562.00      |
| Ebal         | Input Neg \$    |                             |        |              | (743,965.90) | (867,123.29) | (989,982.72) | (1,113,148.19) | (1,234,136.60) | (1,354,782.65) |
| % Reserved   |                 |                             |        |              | -12.31%      | -14.25%      | -16.14%      | -18.02%        | -19.83%        | -21.60%        |
| Big Net Book | Calc            |                             |        |              | 5,375,344.15 | 5,297,475.10 | 5,219,627.71 | 5,142,419.28   | 5,065,246.81   | 4,990,596.40   |
| End Net Book | Calc            |                             |        |              | 5,297,475.10 | 5,219,627.71 | 5,142,419.28 | 5,065,246.81   | 4,990,596.40   | 4,916,635.35   |









Reference

|                      | 1 to 6  | 7 to 15 | 16 to 20 | 6        | 7        | 8        | 9        | 10       | 11       |
|----------------------|---------|---------|----------|----------|----------|----------|----------|----------|----------|
| 17                   | -0.0400 |         |          |          |          |          |          |          |          |
| 18                   | -0.0400 |         |          |          |          |          |          |          |          |
| 19                   | -0.0400 |         |          |          |          |          |          |          |          |
| 20                   | -0.0400 |         |          |          |          |          |          |          |          |
| 21                   | -0.0400 |         |          |          |          |          |          |          |          |
| 22                   | -0.0400 |         |          |          |          |          |          |          |          |
| 23                   | -0.0400 |         |          |          |          |          |          |          |          |
| 24                   | -0.0400 |         |          |          |          |          |          |          |          |
| 25                   | -0.0400 |         |          |          |          |          |          |          |          |
| 26                   | -0.0400 |         |          |          |          |          |          |          |          |
| 27                   | -0.0400 |         |          |          |          |          |          |          |          |
| 28                   | -0.0400 |         |          |          |          |          |          |          |          |
| 29                   | -0.0400 |         |          |          |          |          |          |          |          |
| 30                   | -0.0400 |         |          |          |          |          |          |          |          |
| 31                   | -0.0400 |         |          |          |          |          |          |          |          |
| 32                   | -0.0400 |         |          |          |          |          |          |          |          |
| 33                   | -0.0400 |         |          |          |          |          |          |          |          |
| 34                   | -0.0400 |         |          |          |          |          |          |          |          |
| 35                   | -0.0400 |         |          |          |          |          |          |          |          |
| 36                   | -0.0400 |         |          |          |          |          |          |          |          |
| 37                   | -0.0400 |         |          |          |          |          |          |          |          |
| 38                   | -0.0400 |         |          |          |          |          |          |          |          |
| 39                   | -0.0400 |         |          |          |          |          |          |          |          |
| 40                   | -0.0400 |         |          |          |          |          |          |          |          |
| 41                   | -0.0400 |         |          |          |          |          |          |          |          |
| 42                   | -0.0400 |         |          |          |          |          |          |          |          |
| 43                   | -0.0400 |         |          |          |          |          |          |          |          |
| 44                   | -0.0400 |         |          |          |          |          |          |          |          |
| 45                   | -0.0400 |         |          |          |          |          |          |          |          |
| 46                   | -0.0400 |         |          |          |          |          |          |          |          |
| 47                   | -0.0400 |         |          |          |          |          |          |          |          |
| 48                   | -0.0400 |         |          |          |          |          |          |          |          |
| 49                   | -0.0400 |         |          |          |          |          |          |          |          |
| 50                   | -0.0400 |         |          |          |          |          |          |          |          |
| 51                   | -0.0400 |         |          |          |          |          |          |          |          |
| 52                   | -0.0400 |         |          |          |          |          |          |          |          |
| 53                   | -0.0400 |         |          |          |          |          |          |          |          |
| 54                   | -0.0400 |         |          |          |          |          |          |          |          |
| 55                   | -0.0400 |         |          |          |          |          |          |          |          |
| 56                   | -0.0400 |         |          |          |          |          |          |          |          |
| 57                   | -0.0400 |         |          |          |          |          |          |          |          |
| 58                   | -0.0400 |         |          |          |          |          |          |          |          |
| 59                   | -0.0400 |         |          |          |          |          |          |          |          |
| 60                   | -0.0400 |         |          |          |          |          |          |          |          |
| 61                   | -0.0400 |         |          |          |          |          |          |          |          |
| 62                   | -0.0400 |         |          |          |          |          |          |          |          |
| 63                   | -0.0400 |         |          |          |          |          |          |          |          |
| 64                   | -0.0400 |         |          |          |          |          |          |          |          |
| 65                   | -0.0400 |         |          |          |          |          |          |          |          |
| 66                   | -0.0400 |         |          |          |          |          |          |          |          |
| 67                   | -0.0400 |         |          |          |          |          |          |          |          |
| 68                   | -0.0400 |         |          |          |          |          |          |          |          |
| 69                   | -0.0400 |         |          |          |          |          |          |          |          |
| 70                   | -0.0400 |         |          |          |          |          |          |          |          |
| 71                   | -0.0400 |         |          |          |          |          |          |          |          |
| 72                   | -0.0400 |         |          |          |          |          |          |          |          |
| 73                   | -0.0400 |         |          |          |          |          |          |          |          |
| 74                   | -0.0400 |         |          |          |          |          |          |          |          |
| 75                   | -0.0400 |         |          |          |          |          |          |          |          |
| 76                   | -0.0400 |         |          |          |          |          |          |          |          |
| 77                   | -0.0400 |         |          |          |          |          |          |          |          |
| 78                   | -0.0400 |         |          |          |          |          |          |          |          |
| 79                   | -0.0400 |         |          |          |          |          |          |          |          |
| 80                   | -0.0400 |         |          |          |          |          |          |          |          |
| 81                   | -0.0400 |         |          |          |          |          |          |          |          |
| 82                   | -0.0400 |         |          |          |          |          |          |          |          |
| 83                   | -0.0400 |         |          |          |          |          |          |          |          |
| 84                   | -0.0400 |         |          |          |          |          |          |          |          |
| 85                   | -0.0400 |         |          |          |          |          |          |          |          |
| TOTAL TAX DEPR       |         |         |          | (26,110) | (24,942) | (24,942) | (24,942) | (24,942) | (24,942) |
| TOTAL BOOK DEPR      |         |         |          | (36,703) | (35,229) | (34,316) | (33,337) | (32,359) | (30,989) |
| TAX OVER BOOK        |         |         |          | 10,593   | 10,288   | 9,374    | 8,396    | 7,417    | 6,047    |
| ACCUM. TAX OVER BOOK |         |         |          | 77,654   | 87,942   | 97,316   | 105,711  | 113,128  | 119,175  |

| Account      | 380             | Wastewater and Disposal Equipment |                         |              |              |                |                |                |                |              |
|--------------|-----------------|-----------------------------------|-------------------------|--------------|--------------|----------------|----------------|----------------|----------------|--------------|
| Plant        |                 | Source                            |                         |              |              |                |                |                |                |              |
| Bbal         | Calc            |                                   |                         | 2,469,340.00 | 2,498,972.00 | 2,528,960.00   | 2,559,308.00   | 2,590,019.00   | 2,621,099.00   |              |
| Add          | Calc            |                                   |                         | 30,867.00    | 31,237.00    | 31,612.00      | 31,991.00      | 32,375.00      | 32,764.00      |              |
| Add %        | Input Pos %     | 1.25%                             | 1.25%                   | 1.25%        | 1.25%        | 1.25%          | 1.25%          | 1.25%          | 1.25%          |              |
| Ret          | Calc            |                                   |                         | (1,235.00)   | (1,249.00)   | (1,264.00)     | (1,280.00)     | (1,295.00)     | (1,311.00)     |              |
| Ret %        | Input Neg %     | -0.05%                            | -0.05%                  | -0.05%       | -0.05%       | -0.05%         | -0.05%         | -0.05%         | -0.05%         |              |
| Age          | Input Pos Yrs   | 32.15                             |                         | 35.63        | 36.18        | 36.73          | 37.27          | 37.8           | 38.33          |              |
| Disp.        | Input Pos Curve | R3.0                              |                         | R3.0         | R3.0         | R3.0           | R3.0           | R3.0           | R3.0           |              |
| PL           | Input Pos Yrs   | 45.00                             |                         | 45           | 45           | 45             | 45             | 45             | 45             |              |
| Age % PL     | Input Pos Yrs   |                                   |                         | 79           | 80           | 82             | 83             | 84             | 85             |              |
| Iowa Look    | Calc            |                                   |                         | R3.0079      | R3.0080      | R3.0082        | R3.0083        | R3.0084        | R3.0085        |              |
| Iowa Cond    | Calc            |                                   |                         | 0.320685959  | 0.314166927  | 0.301362343    | 0.295079708    | 0.288878746    | 0.282760868    |              |
| RL           | Calc            |                                   |                         | 14.4         | 14.1         | 13.6           | 13.3           | 13             | 12.7           |              |
| Ebal         | Input Pos \$    |                                   | DCF Forecast Parameters | 2,326,366.00 | 2,498,972.00 | 2,528,960.00   | 2,559,308.00   | 2,590,019.00   | 2,621,099.00   | 2,652,552.00 |
| Dep Book     |                 |                                   |                         |              |              |                |                |                |                |              |
| Bbal         | Calc            |                                   |                         | (660,161.63) | (782,637.60) | (901,304.78)   | (1,016,053.29) | (1,128,830.88) | (1,238,011.58) |              |
| Dep Book     | Calc            |                                   |                         | (123,710.97) | (119,916.18) | (116,012.51)   | (114,057.59)   | (110,475.70)   | (107,055.12)   |              |
| RL           | Calc            |                                   |                         | 14.4         | 14.1         | 13.6           | 13.3           | 13             | 12.7           |              |
| Rate         | Calc            |                                   |                         | -4.98%       | -4.77%       | -4.56%         | -4.43%         | -4.24%         | -4.06%         |              |
| Ret          | Calc            |                                   |                         | 1,235.00     | 1,249.00     | 1,264.00       | 1,280.00       | 1,295.00       | 1,311.00       |              |
| Ebal         | Input Neg \$    |                                   |                         | (782,637.60) | (901,304.78) | (1,016,053.29) | (1,128,830.88) | (1,238,011.58) | (1,343,755.70) |              |
| % Reserved   |                 |                                   |                         | -31.32%      | -35.64%      | -39.70%        | -43.58%        | -47.23%        | -50.66%        |              |
| Beg Net Book | Calc            |                                   |                         | 1,809,178.37 | 1,716,334.40 | 1,627,655.22   | 1,543,254.71   | 1,461,188.12   | 1,383,087.42   |              |
| End Net Book | Calc            |                                   |                         | 1,716,334.40 | 1,627,655.22 | 1,543,254.71   | 1,461,188.12   | 1,383,087.42   | 1,308,796.30   |              |



Reference

|                     |                 |                         | 1 to 6     | 7 to 15 | 16 to 20 | 6            | 7            | 8            | 9            | 10           | 11           |
|---------------------|-----------------|-------------------------|------------|---------|----------|--------------|--------------|--------------|--------------|--------------|--------------|
| Bbal                | Calc            |                         |            |         |          | 870,284.00   | 872,025.00   | 878,129.00   | 884,276.00   | 890,466.00   | 896,699.00   |
| Add                 | Calc            |                         |            |         |          | 2,176.00     | 6,540.00     | 6,586.00     | 6,632.00     | 6,678.00     | 6,725.00     |
| Add %               | Input Pos %     |                         | 0.25%      | 0.75%   | 0.75%    | 0.25%        | 0.75%        | 0.75%        | 0.75%        | 0.75%        | 0.75%        |
| Ret                 | Calc            |                         |            |         |          | (435.00)     | (436.00)     | (439.00)     | (442.00)     | (445.00)     | (448.00)     |
| Ret %               | Input Neg %     |                         | -0.05%     | -0.05%  | -0.05%   | -0.05%       | -0.05%       | -0.05%       | -0.05%       | -0.05%       | -0.05%       |
| Age                 | Input Pos Yrs   |                         | 21.15      |         |          | 26.79        | 27.59        | 28.38        | 29.17        | 29.95        | 30.72        |
| Disp                | Input Pos Curve |                         | R3.0       |         |          | R3.0         | R3.0         | R3.0         | R3.0         | R3.0         | R3.0         |
| PL                  | Input Pos Yrs   |                         | 45.00      |         |          | 45           | 45           | 45           | 45           | 45           | 45           |
| Age % PL            | Input Pos Yrs   |                         |            |         |          | 60           | 61           | 63           | 65           | 67           | 68           |
| Iowa Look           | Calc            |                         |            |         |          | R3.0060      | R3.0061      | R3.0063      | R3.0065      | R3.0067      | R3.0068      |
| Iowa Cond           | Calc            |                         |            |         |          | 0.457494087  | 0.449744301  | 0.434412994  | 0.419111142  | 0.404445572  | 0.397103691  |
| RL                  | Calc            |                         |            |         |          | 20.6         | 20.2         | 19.5         | 18.9         | 18.2         | 17.9         |
| Ebal                | Input Pos \$s   | DCF Forecast Parameters | 861,634.00 |         |          | 872,025.00   | 878,129.00   | 884,276.00   | 890,466.00   | 896,699.00   | 902,976.00   |
| <b>Dep Book</b>     |                 |                         |            |         |          |              |              |              |              |              |              |
| Bbal                | Calc            |                         |            |         |          | (165,391.40) | (197,624.69) | (230,004.08) | (261,728.97) | (293,321.06) | (324,598.24) |
| Dep Book            | Calc            |                         |            |         |          | (32,668.29)  | (32,815.39)  | (32,163.89)  | (32,034.09)  | (31,722.18)  | (31,584.30)  |
| RL                  | Calc            |                         |            |         |          | 20.6         | 20.2         | 19.5         | 18.9         | 18.2         | 17.9         |
| Rate                | Calc            |                         |            |         |          | -3.75%       | -3.75%       | -3.65%       | -3.61%       | -3.55%       | -3.51%       |
| Ret                 | Calc            |                         |            |         |          | 435.00       | 436.00       | 439.00       | 442.00       | 445.00       | 448.00       |
| Ebal                | Input Neg \$s   |                         |            |         |          | (197,624.69) | (230,004.08) | (261,728.97) | (293,321.06) | (324,598.24) | (355,734.54) |
| % Reserved          |                 |                         |            |         |          | -22.66%      | -26.19%      | -29.60%      | -32.94%      | -36.20%      | -39.40%      |
| <b>Dep Net Book</b> |                 |                         |            |         |          |              |              |              |              |              |              |
| Beg Net Book        | Calc            |                         |            |         |          | 704,892.60   | 674,400.31   | 648,124.92   | 622,547.03   | 597,144.94   | 572,100.76   |
| End Net Book        | Calc            |                         |            |         |          | 674,400.31   | 648,124.92   | 622,547.03   | 597,144.94   | 572,100.76   | 547,241.46   |
| % Reserved          | Calc            |                         |            |         |          | -22.66%      | -26.19%      | -29.60%      | -32.94%      | -36.20%      | -39.40%      |

Dep Tax

| Mains   | MACR |         | 6           | 7           | 8           | 9           | 10          | 11          |
|---------|------|---------|-------------|-------------|-------------|-------------|-------------|-------------|
| Vintage | Life | 25      |             |             |             |             |             |             |
| 1       |      | -0.0400 | 859,471.00  | 859,036.00  | 858,600.00  | 858,161.00  | 857,719.00  | 857,274.00  |
| 2       |      | -0.0400 | (435.00)    | (436.00)    | (439.00)    | (442.00)    | (445.00)    | (448.00)    |
| 3       |      | -0.0400 | 859,036.00  | 858,600.00  | 858,161.00  | 857,719.00  | 857,274.00  | 856,826.00  |
| 4       |      | -0.0400 | 2,176.00    | 6,540.00    | 6,586.00    | 6,632.00    | 6,678.00    | 6,725.00    |
| 5       |      | -0.0400 | (34,448.48) | (34,605.60) | (34,589.88) | (34,574.04) | (34,558.08) | (34,542.04) |
| 6       |      | -0.0400 | (87.04)     | (261.60)    | (263.44)    | (265.28)    | (267.12)    | (269.00)    |
| 7       |      | -0.0400 | (87.04)     | (261.60)    | (263.44)    | (265.28)    | (267.12)    | (269.00)    |
| 8       |      | -0.0400 | (87.04)     | (261.60)    | (263.44)    | (265.28)    | (267.12)    | (269.00)    |
| 9       |      | -0.0400 | (87.04)     | (261.60)    | (263.44)    | (265.28)    | (267.12)    | (269.00)    |
| 10      |      | -0.0400 |             |             | (263.44)    | (265.28)    | (267.12)    | (269.00)    |
| 11      |      | -0.0400 |             |             |             | (265.28)    | (267.12)    | (269.00)    |
| 12      |      | -0.0400 |             |             |             |             | (267.12)    | (269.00)    |
| 13      |      | -0.0400 |             |             |             |             |             | (269.00)    |
| 14      |      | -0.0400 |             |             |             |             |             |             |
| 15      |      | -0.0400 |             |             |             |             |             |             |
| 16      |      | -0.0400 |             |             |             |             |             |             |
| 17      |      | -0.0400 |             |             |             |             |             |             |
| 18      |      | -0.0400 |             |             |             |             |             |             |
| 19      |      | -0.0400 |             |             |             |             |             |             |
| 20      |      | -0.0400 |             |             |             |             |             |             |
| 21      |      | -0.0400 |             |             |             |             |             |             |
| 22      |      | -0.0400 |             |             |             |             |             |             |
| 23      |      | -0.0400 |             |             |             |             |             |             |
| 24      |      | -0.0400 |             |             |             |             |             |             |
| 25      |      | -0.0400 |             |             |             |             |             |             |
| 26      |      | -0.0400 |             |             |             |             |             |             |
| 27      |      | -0.0400 |             |             |             |             |             |             |
| 28      |      | -0.0400 |             |             |             |             |             |             |
| 29      |      | -0.0400 |             |             |             |             |             |             |
| 30      |      | -0.0400 |             |             |             |             |             |             |
| 31      |      | -0.0400 |             |             |             |             |             |             |
| 32      |      | -0.0400 |             |             |             |             |             |             |
| 33      |      | -0.0400 |             |             |             |             |             |             |
| 34      |      | -0.0400 |             |             |             |             |             |             |
| 35      |      | -0.0400 |             |             |             |             |             |             |
| 36      |      | -0.0400 |             |             |             |             |             |             |
| 37      |      | -0.0400 |             |             |             |             |             |             |
| 38      |      | -0.0400 |             |             |             |             |             |             |
| 39      |      | -0.0400 |             |             |             |             |             |             |
| 40      |      | -0.0400 |             |             |             |             |             |             |
| 41      |      | -0.0400 |             |             |             |             |             |             |
| 42      |      | -0.0400 |             |             |             |             |             |             |
| 43      |      | -0.0400 |             |             |             |             |             |             |
| 44      |      | -0.0400 |             |             |             |             |             |             |
| 45      |      | -0.0400 |             |             |             |             |             |             |
| 46      |      | -0.0400 |             |             |             |             |             |             |
| 47      |      | -0.0400 |             |             |             |             |             |             |
| 48      |      | -0.0400 |             |             |             |             |             |             |
| 49      |      | -0.0400 |             |             |             |             |             |             |
| 50      |      | -0.0400 |             |             |             |             |             |             |
| 51      |      | -0.0400 |             |             |             |             |             |             |
| 52      |      | -0.0400 |             |             |             |             |             |             |
| 53      |      | -0.0400 |             |             |             |             |             |             |
| 54      |      | -0.0400 |             |             |             |             |             |             |
| 55      |      | -0.0400 |             |             |             |             |             |             |
| 56      |      | -0.0400 |             |             |             |             |             |             |
| 57      |      | -0.0400 |             |             |             |             |             |             |
| 58      |      | -0.0400 |             |             |             |             |             |             |
| 59      |      | -0.0400 |             |             |             |             |             |             |
| 60      |      | -0.0400 |             |             |             |             |             |             |
| 61      |      | -0.0400 |             |             |             |             |             |             |
| 62      |      | -0.0400 |             |             |             |             |             |             |
| 63      |      | -0.0400 |             |             |             |             |             |             |
| 64      |      | -0.0400 |             |             |             |             |             |             |
| 65      |      | -0.0400 |             |             |             |             |             |             |
| 66      |      | -0.0400 |             |             |             |             |             |             |
| 67      |      | -0.0400 |             |             |             |             |             |             |
| 68      |      | -0.0400 |             |             |             |             |             |             |
| 69      |      | -0.0400 |             |             |             |             |             |             |





Reference

|                      |         | 1 to 6 | 7 to 15 | 16 to 20 | 6     | 7     | 8     | 9     | 10    | 11    |
|----------------------|---------|--------|---------|----------|-------|-------|-------|-------|-------|-------|
| 21                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 22                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 23                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 24                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 25                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 26                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 27                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 28                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 29                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 30                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 31                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 32                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 33                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 34                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 35                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 36                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 37                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 38                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 39                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 40                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 41                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 42                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 43                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 44                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 45                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 46                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 47                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 48                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 49                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 50                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 51                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 52                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 53                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 54                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 55                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 56                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 57                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 58                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 59                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 60                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 61                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 62                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 63                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 64                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 65                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 66                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 67                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 68                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 69                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 70                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 71                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 72                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 73                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 74                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 75                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 76                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 77                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 78                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 79                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 80                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 81                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 82                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 83                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 84                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| 85                   | -0.0400 |        |         |          |       |       |       |       |       |       |
| TOTAL TAX DEPR.      |         |        |         |          | (202) | (202) | (202) | (202) | (202) | (202) |
| TOTAL BOOK DEPR.     |         |        |         |          | (19)  | 50    | -     | -     | -     | -     |
| TAX OVER BOOK        |         |        |         |          | (183) | (252) | (202) | (202) | (202) | (202) |
| ACCUM. TAX OVER BOOK |         |        |         |          | 3,847 | 3,595 | 3,393 | 3,191 | 2,990 | 2,788 |

| Account      | 391             | Transportation Equipment |           |             |             |             |             |             |             |  |  |
|--------------|-----------------|--------------------------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|--|--|
| Plant        |                 | Source                   |           |             |             |             |             |             |             |  |  |
| Bbal         | Calc            |                          |           | 14,163.00   | 14,340.00   | 14,519.00   | 14,700.00   | 14,884.00   | 15,070.00   |  |  |
| Add          | Calc            |                          |           | 283.00      | 287.00      | 290.00      | 294.00      | 298.00      | 301.00      |  |  |
| Add %        | Input Pos %     |                          | 2.00%     | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       |  |  |
| Ret          | Calc            |                          |           | (106.00)    | (108.00)    | (109.00)    | (110.00)    | (112.00)    | (113.00)    |  |  |
| Ret %        | Input Neg %     |                          | -0.75%    | -0.75%      | -0.75%      | -0.75%      | -0.75%      | -0.75%      | -0.75%      |  |  |
| Age          | Input Pos Yrs   |                          | 12.01     | 16.33       | 17          | 17.66       | 18.3        | 18.93       | 19.55       |  |  |
| Disp         | Input Pos Curve |                          | R3.0      | R3.0        | R3.0        | R3.0        | R3.0        | R3.0        | R3.0        |  |  |
| PL           | Input Pos Yrs   |                          | 10.00     | 10          | 10          | 10          | 10          | 10          | 10          |  |  |
| Age % PL     | Input Pos Yrs   |                          |           | 163         | 170         | 177         | 183         | 189         | 196         |  |  |
| Iowa Look    | Calc            |                          |           | R3.0163     | R3.0170     | R3.0177     | R3.0183     | R3.0189     | R3.0196     |  |  |
| Iowa Cond    | Calc            |                          |           | 0.0147451   | 0           | 0           | 0           | 0           | 0           |  |  |
| RL           | Calc            |                          |           | 0.1         | 0           | 0           | 0           | 0           | 0           |  |  |
| Ebal         | Input Pos \$:   | DCF Forecast Parameters  | 13,310.00 | 14,340.00   | 14,519.00   | 14,700.00   | 14,884.00   | 15,070.00   | 15,258.00   |  |  |
| Dep Book     |                 |                          |           |             |             |             |             |             |             |  |  |
| Bbal         | Calc            |                          |           | (14,070.03) | (14,276.14) | (14,810.25) | (14,701.25) | (14,591.25) | (14,479.25) |  |  |
| Dep Book     | Calc            |                          |           | (312.11)    | (642.11)    | -           | -           | -           | -           |  |  |
| RL           | Calc            |                          |           | 0.1         | 0           | 0           | 0           | 0           | 0           |  |  |
| Rate         | Calc            |                          |           | -2.19%      | -4.45%      | 0.00%       | 0.00%       | 0.00%       | 0.00%       |  |  |
| Ret          | Calc            |                          |           | 106.00      | 108.00      | 109.00      | 110.00      | 112.00      | 113.00      |  |  |
| Ebal         | Input Neg \$:   |                          |           | (14,276.14) | (14,810.25) | (14,701.25) | (14,591.25) | (14,479.25) | (14,366.25) |  |  |
| % Reserved   |                 |                          |           | -99.55%     | -102.01%    | -100.01%    | -98.03%     | -96.08%     | -94.16%     |  |  |
| Beg Net Book | Calc            |                          |           | 92.97       | 63.86       | (291.25)    | (1.25)      | 292.75      | 590.75      |  |  |
| End Net Book | Calc            |                          |           | 63.86       | (291.25)    | (1.25)      | 292.75      | 590.75      | 891.75      |  |  |
| % Reserved   | Calc            |                          |           | -99.55%     | -102.01%    | -100.01%    | -98.03%     | -96.08%     | -94.16%     |  |  |
| Dep Tax      |                 | Transportation Equipment | MACR      |             |             |             |             |             |             |  |  |

Reference

| 1 to 6               | 7 to 15 | 16 to 20 | 6          | 7          | 8          | 9          | 10         | 11         |
|----------------------|---------|----------|------------|------------|------------|------------|------------|------------|
|                      |         |          | 6          | 7          | 8          | 9          | 10         | 11         |
|                      |         |          | 12         |            |            |            |            |            |
|                      |         |          | 12,798.00  | 12,692.00  | 12,584.00  | 12,475.00  | 12,365.00  | 12,253.00  |
|                      |         |          | (106.00)   | (108.00)   | (109.00)   | (110.00)   | (112.00)   | (113.00)   |
|                      |         |          | 12,692.00  | 12,584.00  | 12,475.00  | 12,365.00  | 12,253.00  | 12,140.00  |
|                      |         |          | 283.00     | 287.00     | 290.00     | 294.00     | 298.00     | 301.00     |
| 1                    | -0.0833 |          | (1,081.25) | (1,072.58) | (1,063.75) | (1,054.92) | (1,045.92) | (1,036.75) |
| 2                    | -0.0833 |          |            | (23.92)    | (24.17)    | (24.50)    | (24.83)    | (25.08)    |
| 3                    | -0.0833 |          | (23.58)    | (23.92)    | (24.17)    | (24.50)    | (24.83)    | (25.08)    |
| 4                    | -0.0833 |          | (23.58)    | (23.92)    | (24.17)    | (24.50)    | (24.83)    | (25.08)    |
| 5                    | -0.0833 |          | (23.58)    | (23.92)    | (24.17)    | (24.50)    | (24.83)    | (25.08)    |
| 6                    | -0.0833 |          | (23.58)    | (23.92)    | (24.17)    | (24.50)    | (24.83)    | (25.08)    |
| 7                    | -0.0833 |          |            | (23.92)    | (24.17)    | (24.50)    | (24.83)    | (25.08)    |
| 8                    | -0.0833 |          |            |            | (24.17)    | (24.50)    | (24.83)    | (25.08)    |
| 9                    | -0.0833 |          |            |            |            | (24.50)    | (24.83)    | (25.08)    |
| 10                   | -0.0833 |          |            |            |            |            | (24.83)    | (25.08)    |
| 11                   | -0.0833 |          |            |            |            |            |            | (25.08)    |
| 12                   | -0.0833 |          |            |            |            |            |            |            |
| 13                   | -0.0833 |          |            |            |            |            |            |            |
| 14                   | -0.0833 |          |            |            |            |            |            |            |
| 15                   | -0.0833 |          |            |            |            |            |            |            |
| 16                   | -0.0833 |          |            |            |            |            |            |            |
| 17                   | -0.0833 |          |            |            |            |            |            |            |
| 18                   | -0.0833 |          |            |            |            |            |            |            |
| 19                   | -0.0833 |          |            |            |            |            |            |            |
| 20                   | -0.0833 |          |            |            |            |            |            |            |
| 21                   | -0.0833 |          |            |            |            |            |            |            |
| 22                   | -0.0833 |          |            |            |            |            |            |            |
| 23                   | -0.0833 |          |            |            |            |            |            |            |
| 24                   | -0.0833 |          |            |            |            |            |            |            |
| 25                   | -0.0833 |          |            |            |            |            |            |            |
| 26                   | -0.0833 |          |            |            |            |            |            |            |
| 27                   | -0.0833 |          |            |            |            |            |            |            |
| 28                   | -0.0833 |          |            |            |            |            |            |            |
| 29                   | -0.0833 |          |            |            |            |            |            |            |
| 30                   | -0.0833 |          |            |            |            |            |            |            |
| 31                   | -0.0833 |          |            |            |            |            |            |            |
| 32                   | -0.0833 |          |            |            |            |            |            |            |
| 33                   | -0.0833 |          |            |            |            |            |            |            |
| 34                   | -0.0833 |          |            |            |            |            |            |            |
| 35                   | -0.0833 |          |            |            |            |            |            |            |
| 36                   | -0.0833 |          |            |            |            |            |            |            |
| 37                   | -0.0833 |          |            |            |            |            |            |            |
| 38                   | -0.0833 |          |            |            |            |            |            |            |
| 39                   | -0.0833 |          |            |            |            |            |            |            |
| 40                   | -0.0833 |          |            |            |            |            |            |            |
| 41                   | -0.0833 |          |            |            |            |            |            |            |
| 42                   | -0.0833 |          |            |            |            |            |            |            |
| 43                   | -0.0833 |          |            |            |            |            |            |            |
| 44                   | -0.0833 |          |            |            |            |            |            |            |
| 45                   | -0.0833 |          |            |            |            |            |            |            |
| 46                   | -0.0833 |          |            |            |            |            |            |            |
| 47                   | -0.0833 |          |            |            |            |            |            |            |
| 48                   | -0.0833 |          |            |            |            |            |            |            |
| 49                   | -0.0833 |          |            |            |            |            |            |            |
| 50                   | -0.0833 |          |            |            |            |            |            |            |
| 51                   | -0.0833 |          |            |            |            |            |            |            |
| 52                   | -0.0833 |          |            |            |            |            |            |            |
| 53                   | -0.0833 |          |            |            |            |            |            |            |
| 54                   | -0.0833 |          |            |            |            |            |            |            |
| 55                   | -0.0833 |          |            |            |            |            |            |            |
| 56                   | -0.0833 |          |            |            |            |            |            |            |
| 57                   | -0.0833 |          |            |            |            |            |            |            |
| 58                   | -0.0833 |          |            |            |            |            |            |            |
| 59                   | -0.0833 |          |            |            |            |            |            |            |
| 60                   | -0.0833 |          |            |            |            |            |            |            |
| 61                   | -0.0833 |          |            |            |            |            |            |            |
| 62                   | -0.0833 |          |            |            |            |            |            |            |
| 63                   | -0.0833 |          |            |            |            |            |            |            |
| 64                   | -0.0833 |          |            |            |            |            |            |            |
| 65                   | -0.0833 |          |            |            |            |            |            |            |
| 66                   | -0.0833 |          |            |            |            |            |            |            |
| 67                   | -0.0833 |          |            |            |            |            |            |            |
| 68                   | -0.0833 |          |            |            |            |            |            |            |
| 69                   | -0.0833 |          |            |            |            |            |            |            |
| 70                   | -0.0833 |          |            |            |            |            |            |            |
| 71                   | -0.0833 |          |            |            |            |            |            |            |
| 72                   | -0.0833 |          |            |            |            |            |            |            |
| 73                   | -0.0833 |          |            |            |            |            |            |            |
| 74                   | -0.0833 |          |            |            |            |            |            |            |
| 75                   | -0.0833 |          |            |            |            |            |            |            |
| 76                   | -0.0833 |          |            |            |            |            |            |            |
| 77                   | -0.0833 |          |            |            |            |            |            |            |
| 78                   | -0.0833 |          |            |            |            |            |            |            |
| 79                   | -0.0833 |          |            |            |            |            |            |            |
| 80                   | -0.0833 |          |            |            |            |            |            |            |
| 81                   | -0.0833 |          |            |            |            |            |            |            |
| 82                   | -0.0833 |          |            |            |            |            |            |            |
| 83                   | -0.0833 |          |            |            |            |            |            |            |
| 84                   | -0.0833 |          |            |            |            |            |            |            |
| 85                   | -0.0833 |          |            |            |            |            |            |            |
| TOTAL TAX DEPR.      |         |          | (1,199)    | (1,216)    | (1,233)    | (1,251)    | (1,269)    | (1,288)    |
| TOTAL BOOK DEPR.     |         |          | (312)      | (642)      | -          | -          | -          | -          |
| TAX OVER BOOK        |         |          | (887)      | (574)      | (1,233)    | (1,251)    | (1,269)    | (1,288)    |
| ACCUM. TAX OVER BOOK |         |          | 7,932      | 7,358      | 6,125      | 4,874      | 3,605      | 2,317      |

| Account | 392         | Stores Equipment |          |          |          |          |          |          |  |
|---------|-------------|------------------|----------|----------|----------|----------|----------|----------|--|
| Plant   |             | Source           |          |          |          |          |          |          |  |
| Bbal    | Calc        |                  | 5,988.00 | 5,988.00 | 5,988.00 | 5,988.00 | 5,988.00 | 5,988.00 |  |
| Add     | Calc        |                  | -        | -        | -        | -        | -        | -        |  |
| Add %   | Input Pos % |                  | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |  |
| Ret     | Calc        |                  | -        | -        | -        | -        | -        | -        |  |
| Ret %   | Input Neg % |                  | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |  |

Reference

|                 |                  |                         | 1 to 6   | 7 to 15 | 16 to 20 | 6           | 7           | 8           | 9          | 10         | 11          |
|-----------------|------------------|-------------------------|----------|---------|----------|-------------|-------------|-------------|------------|------------|-------------|
| Age             | Input Pos Yrs    |                         | 2.25     |         |          | 8.25        | 9.25        | 10.25       | 11.25      | 12.25      | 13.25       |
| Disp            | Input Pos Curve  |                         | R3.0     |         |          | R3.0        | R3.0        | R3.0        | R3.0       | R3.0       | R3.0        |
| PL              | Input Pos Yrs    |                         | 35.00    |         |          | 35          | 35          | 35          | 35         | 35         | 35          |
| Age % PL        | Input Pos Yrs    |                         |          |         |          | 24          | 26          | 29          | 32         | 35         | 38          |
| Iowa Look       | Calc             |                         |          |         |          | R3.0024     | R3.0026     | R3.0029     | R3.0032    | R3.0035    | R3.0038     |
| Iowa Cond       | Calc             |                         |          |         |          | 0.768514557 | 0.749857712 | 0.722118301 | 0.69469429 | 0.66760788 | 0.640879822 |
| RL              | Calc             |                         |          |         |          | 26.9        | 26.2        | 25.3        | 24.3       | 23.4       | 22.4        |
| Ebal            | Input Pos \$s    | DCF Forecast Parameters | 5,988.00 |         |          | 5,988.00    | 5,988.00    | 5,988.00    | 5,988.00   | 5,988.00   | 5,988.00    |
| <b>Dep Book</b> |                  |                         |          |         |          |             |             |             |            |            |             |
| Bbal            | Calc             |                         |          |         |          | (910.20)    | (1,092.24)  | (1,274.28)  | (1,453.92) | (1,632.96) | (1,812.00)  |
| Dep Book        | Calc             |                         |          |         |          | (182.04)    | (182.04)    | (179.64)    | (179.04)   | (179.04)   | (178.44)    |
| RL              | Calc             |                         |          |         |          | 26.9        | 26.2        | 25.3        | 24.3       | 23.4       | 22.4        |
| Rate            | Calc             |                         |          |         |          | -3.04%      | -3.04%      | -3.00%      | -2.99%     | -2.99%     | -2.98%      |
| Ret             | Calc             |                         |          |         |          | -           | -           | -           | -          | -          | -           |
| Ebal            | Input Neg \$s    |                         |          |         |          | (1,092.24)  | (1,274.28)  | (1,453.92)  | (1,632.96) | (1,812.00) | (1,990.44)  |
| % Reserved      |                  |                         |          |         |          | -18.24%     | -21.28%     | -24.28%     | -27.27%    | -30.26%    | -33.24%     |
| Beg Net Book    | Calc             |                         |          |         |          | 5,077.80    | 4,895.76    | 4,713.72    | 4,534.08   | 4,355.04   | 4,176.00    |
| End Net Book    | Calc             |                         |          |         |          | 4,895.76    | 4,713.72    | 4,534.08    | 4,355.04   | 4,176.00   | 3,997.56    |
| % Reserved      | Calc             |                         |          |         |          | -18.24%     | -21.28%     | -24.28%     | -27.27%    | -30.26%    | -33.24%     |
| <b>Dep Tax</b>  |                  |                         |          |         |          |             |             |             |            |            |             |
|                 | Stores Equipment | MACR                    |          |         |          |             |             |             |            |            |             |
|                 | Vintage          | Life                    |          |         |          |             |             |             |            |            |             |
|                 |                  | 25                      |          |         |          |             |             |             |            |            |             |
|                 |                  |                         |          |         |          | 5,988.00    | 5,988.00    | 5,988.00    | 5,988.00   | 5,988.00   | 5,988.00    |
|                 |                  |                         |          |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  |                         |          |         |          | 5,988.00    | 5,988.00    | 5,988.00    | 5,988.00   | 5,988.00   | 5,988.00    |
|                 |                  |                         |          |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  |                         |          |         |          | (239.52)    | (239.52)    | (239.52)    | (239.52)   | (239.52)   | (239.52)    |
|                 |                  | 1                       | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 2                       | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 3                       | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 4                       | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 5                       | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 6                       | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 7                       | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 8                       | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 9                       | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 10                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 11                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 12                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 13                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 14                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 15                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 16                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 17                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 18                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 19                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 20                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 21                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 22                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 23                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 24                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 25                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 26                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 27                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 28                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 29                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 30                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 31                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 32                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 33                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 34                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 35                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 36                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 37                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 38                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 39                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 40                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 41                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 42                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 43                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 44                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 45                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 46                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 47                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 48                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 49                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 50                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 51                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 52                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 53                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 54                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 55                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 56                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 57                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 58                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 59                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 60                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 61                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 62                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 63                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 64                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 65                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 66                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 67                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 68                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 69                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 70                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 71                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 72                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 73                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |
|                 |                  | 74                      | -0.0400  |         |          | -           | -           | -           | -          | -          | -           |

Reference

|                      | 1 to 6  | 7 to 15 | 16 to 20 | 6     | 7     | 8     | 9     | 10    | 11    |
|----------------------|---------|---------|----------|-------|-------|-------|-------|-------|-------|
| 75                   | -0.0400 |         |          |       |       |       |       |       |       |
| 76                   | -0.0400 |         |          |       |       |       |       |       |       |
| 77                   | -0.0400 |         |          |       |       |       |       |       |       |
| 78                   | -0.0400 |         |          |       |       |       |       |       |       |
| 79                   | -0.0400 |         |          |       |       |       |       |       |       |
| 80                   | -0.0400 |         |          |       |       |       |       |       |       |
| 81                   | -0.0400 |         |          |       |       |       |       |       |       |
| 82                   | -0.0400 |         |          |       |       |       |       |       |       |
| 83                   | -0.0400 |         |          |       |       |       |       |       |       |
| 84                   | -0.0400 |         |          |       |       |       |       |       |       |
| 85                   | -0.0400 |         |          |       |       |       |       |       |       |
| TOTAL TAX DEPR.      |         |         |          | (240) | (240) | (240) | (240) | (240) | (240) |
| TOTAL BOOK DEPR.     |         |         |          | (182) | (182) | (180) | (179) | (179) | (178) |
| TAX OVER BOOK        |         |         |          | (57)  | (57)  | (60)  | (60)  | (60)  | (61)  |
| ACCUM. TAX OVER BOOK |         |         |          | (345) | (402) | (462) | (523) | (583) | (644) |

| Account                     | 393             | Tools, Shop, and Garage Equipment |             |             |             |             |             |             |           |         |
|-----------------------------|-----------------|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|---------|
| Plant                       |                 | Source                            |             |             |             |             |             |             |           |         |
| Bbal                        | Calc            |                                   | 43,293.00   | 43,618.00   | 43,945.00   | 44,274.00   | 44,606.00   | 44,940.00   |           |         |
| Add                         | Calc            |                                   | 433.00      | 436.00      | 439.00      | 443.00      | 446.00      | 449.00      |           |         |
| Add %                       | Input Pos %     |                                   | 1.00%       | 1.00%       | 1.00%       | 1.00%       | 1.00%       | 1.00%       |           |         |
| Ret                         | Calc            |                                   | (108.00)    | (109.00)    | (110.00)    | (111.00)    | (112.00)    | (112.00)    |           |         |
| Ret %                       | Input Neg %     |                                   | -0.25%      | -0.25%      | -0.25%      | -0.25%      | -0.25%      | -0.25%      |           |         |
| Age                         | Input Pos Yrs   |                                   | 12.21       | 17.34       | 18.16       | 18.98       | 19.79       | 20.59       |           |         |
| Disp                        | Input Pos Curve |                                   | R3.0        | R3.0        | R3.0        | R3.0        | R3.0        | R3.0        |           |         |
| PL                          | Input Pos Yrs   |                                   | 35.00       | 35          | 35          | 35          | 35          | 35          |           |         |
| Age % PL                    | Input Pos Yrs   |                                   | 50          | 52          | 54          | 57          | 59          | 61          |           |         |
| Iowa Look                   | Calc            |                                   | R3.0050     | R3.0052     | R3.0054     | R3.0057     | R3.0059     | R3.0061     |           |         |
| Iowa Cond                   | Calc            |                                   | 0.53792038  | 0.521423454 | 0.505127792 | 0.481071548 | 0.465298996 | 0.449744301 |           |         |
| RL                          | Calc            |                                   | 18.8        | 18.2        | 17.7        | 16.8        | 16.3        | 15.7        |           |         |
| Ebal                        | Input Pos \$s   | DCF Forecast Parameters           | 41,705.00   | 43,618.00   | 43,945.00   | 44,274.00   | 44,606.00   | 44,940.00   | 45,277.00 |         |
| Dep Book                    |                 |                                   |             |             |             |             |             |             |           |         |
| Bbal                        | Calc            |                                   | (8,410.82)  | (10,080.15) | (11,761.81) | (13,425.01) | (15,064.95) | (16,717.01) |           |         |
| Dep Book                    | Calc            |                                   | (1,777.33)  | (1,790.66)  | (1,773.20)  | (1,750.94)  | (1,764.06)  | (1,736.68)  |           |         |
| RL                          | Calc            |                                   | 18.8        | 18.2        | 17.7        | 16.8        | 16.3        | 15.7        |           |         |
| Rate                        | Calc            |                                   | -4.09%      | -4.09%      | -4.02%      | -3.94%      | -3.94%      | -3.85%      |           |         |
| Ret                         | Calc            |                                   | 108.00      | 109.00      | 110.00      | 111.00      | 112.00      | 112.00      |           |         |
| Ebal                        | Input Neg \$s   |                                   | (10,080.15) | (11,761.81) | (13,425.01) | (15,064.95) | (16,717.01) | (18,341.69) |           |         |
| % Reserved                  |                 |                                   | -23.11%     | -26.76%     | -30.32%     | -33.77%     | -37.20%     | -40.51%     |           |         |
| Beg Net Book                | Calc            |                                   | 34,882.18   | 33,537.85   | 32,183.19   | 30,848.99   | 29,541.05   | 28,222.99   |           |         |
| End Net Book                | Calc            |                                   | 33,537.85   | 32,183.19   | 30,848.99   | 29,541.05   | 28,222.99   | 26,935.31   |           |         |
| % Reserved                  | Calc            |                                   | -23.11%     | -26.76%     | -30.32%     | -33.77%     | -37.20%     | -40.51%     |           |         |
| Dep Tax                     |                 |                                   |             |             |             |             |             |             |           |         |
| Tools, Shop, and Garage Equ | MACR            |                                   |             |             |             |             |             |             |           |         |
| Vintage                     | Life            |                                   | 6           | 7           | 8           | 9           | 10          | 11          |           |         |
|                             | 25              |                                   | 41,176.00   | 41,068.00   | 40,959.00   | 40,849.00   | 40,738.00   | 40,626.00   |           |         |
|                             |                 |                                   | (108.00)    | (109.00)    | (110.00)    | (111.00)    | (112.00)    | (112.00)    |           |         |
|                             |                 |                                   | 41,068.00   | 40,959.00   | 40,849.00   | 40,738.00   | 40,626.00   | 40,514.00   |           |         |
|                             |                 |                                   | 433.00      | 436.00      | 439.00      | 443.00      | 446.00      | 449.00      |           |         |
| 1                           |                 | -0.0400                           | (1,660.04)  | (1,655.80)  | (1,651.52)  | (1,647.24)  | (1,642.88)  | (1,638.52)  |           |         |
| 2                           |                 | -0.0400                           | (17.32)     | (17.44)     | (17.56)     | (17.72)     | (17.84)     | (17.96)     |           |         |
| 3                           |                 | -0.0400                           | (17.32)     | (17.44)     | (17.56)     | (17.72)     | (17.84)     | (17.96)     |           |         |
| 4                           |                 | -0.0400                           | (17.32)     | (17.44)     | (17.56)     | (17.72)     | (17.84)     | (17.96)     |           |         |
| 5                           |                 | -0.0400                           | (17.32)     | (17.44)     | (17.56)     | (17.72)     | (17.84)     | (17.96)     |           |         |
| 6                           |                 | -0.0400                           | (17.32)     | (17.44)     | (17.56)     | (17.72)     | (17.84)     | (17.96)     |           |         |
| 7                           |                 | -0.0400                           |             | (17.44)     | (17.56)     | (17.72)     | (17.84)     | (17.96)     |           |         |
| 8                           |                 | -0.0400                           |             |             | (17.56)     | (17.72)     | (17.84)     | (17.96)     |           |         |
| 9                           |                 | -0.0400                           |             |             |             | (17.72)     | (17.84)     | (17.96)     |           |         |
| 10                          |                 | -0.0400                           |             |             |             |             | (17.84)     | (17.96)     |           |         |
| 11                          |                 | -0.0400                           |             |             |             |             |             | (17.96)     |           |         |
| 12                          |                 | -0.0400                           |             |             |             |             |             |             | (17.96)   |         |
| 13                          |                 | -0.0400                           |             |             |             |             |             |             |           | (17.96) |
| 14                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 15                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 16                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 17                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 18                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 19                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 20                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 21                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 22                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 23                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 24                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 25                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 26                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 27                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 28                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 29                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 30                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 31                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 32                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 33                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 34                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 35                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 36                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 37                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 38                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 39                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 40                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 41                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 42                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 43                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 44                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 45                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 46                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 47                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 48                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |
| 49                          |                 | -0.0400                           |             |             |             |             |             |             |           |         |

Reference

|                      |         | 1 to 6 | 7 to 15 | 16 to 20 | 6       | 7       | 8       | 9       | 10      | 11      |
|----------------------|---------|--------|---------|----------|---------|---------|---------|---------|---------|---------|
| 50                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 51                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 52                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 53                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 54                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 55                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 56                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 57                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 58                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 59                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 60                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 61                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 62                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 63                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 64                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 65                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 66                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 67                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 68                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 69                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 70                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 71                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 72                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 73                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 74                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 75                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 76                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 77                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 78                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 79                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 80                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 81                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 82                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 83                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 84                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| 85                   | -0.0400 |        |         |          |         |         |         |         |         |         |
| TOTAL TAX DEPR.      |         |        |         |          | (1,747) | (1,760) | (1,774) | (1,789) | (1,803) | (1,818) |
| TOTAL BOOK DEPR.     |         |        |         |          | (1,777) | (1,791) | (1,773) | (1,751) | (1,764) | (1,737) |
| TAX OVER BOOK        |         |        |         |          | 31      | 30      | (1)     | (38)    | (39)    | (81)    |
| ACCUM. TAX OVER BOOK |         |        |         |          | 437     | 468     | 466     | 428     | 389     | 307     |

| Account              | 394             | Laboratory Equipment    | Source |          |             |            |             |             |             |            |
|----------------------|-----------------|-------------------------|--------|----------|-------------|------------|-------------|-------------|-------------|------------|
| Plant                | Calc            |                         |        |          | 1,335.00    | 1,335.00   | 1,335.00    | 1,335.00    | 1,335.00    | 1,335.00   |
| Bbal                 | Calc            |                         |        |          |             |            |             |             |             |            |
| Add                  | Calc            |                         |        |          |             |            |             |             |             |            |
| Add %                | Input Pos %     |                         |        | 0.00%    | 0.00%       | 0.00%      | 0.00%       | 0.00%       | 0.00%       | 0.00%      |
| Ret                  | Calc            |                         |        |          |             |            |             |             |             |            |
| Ret %                | Input Neg %     |                         |        | 0.00%    | 0.00%       | 0.00%      | 0.00%       | 0.00%       | 0.00%       | 0.00%      |
| Age                  | Input Pos Yrs   |                         |        | 19.05    | 25.05       | 26.05      | 27.05       | 28.05       | 29.05       | 30.05      |
| Disp                 | Input Pos Curve |                         |        | R3.0     | R3.0        | R3.0       | R3.0        | R3.0        | R3.0        | R3.0       |
| PL                   | Input Pos Yrs   |                         |        | 20.00    | 20          | 20         | 20          | 20          | 20          | 20         |
| Age % PL             | Input Pos Yrs   |                         |        |          | 125         | 130        | 135         | 140         | 145         | 150        |
| Iowa Look            | Calc            |                         |        |          | R3.0135     | R3.0130    | R3.0135     | R3.0140     | R3.0145     | R3.0150    |
| Iowa Cond            | Calc            |                         |        |          | 0.111003323 | 0.09744257 | 0.084408312 | 0.071534119 | 0.058672543 | 0.04591516 |
| RL                   | Calc            |                         |        |          | 2.2         | 1.9        | 1.7         | 1.4         | 1.2         | 0.9        |
| Ebal                 | Input Pos \$    | DCF Forecast Parameters |        | 1,335.00 | 1,335.00    | 1,335.00   | 1,335.00    | 1,335.00    | 1,335.00    | 1,335.00   |
| Dep Book             |                 |                         |        |          |             |            |             |             |             |            |
| Bbal                 | Calc            |                         |        |          | (1,086.42)  | (1,185.88) | (1,253.70)  | (1,296.55)  | (1,319.11)  | (1,330.46) |
| Dep Book             | Calc            |                         |        |          | (99.46)     | (67.82)    | (42.85)     | (22.56)     | (11.35)     | (3.74)     |
| RL                   | Calc            |                         |        |          | 2.2         | 1.9        | 1.7         | 1.4         | 1.2         | 0.9        |
| Rate                 | Calc            |                         |        |          | -7.45%      | -5.08%     | -3.21%      | -1.69%      | -0.85%      | -0.28%     |
| Ret                  | Calc            |                         |        |          |             |            |             |             |             |            |
| Ebal                 | Input Neg \$    |                         |        |          | (1,185.88)  | (1,253.70) | (1,296.55)  | (1,319.11)  | (1,330.46)  | (1,334.20) |
| % Reserved           |                 |                         |        |          | -88.83%     | -93.91%    | -97.12%     | -98.81%     | -99.66%     | -99.94%    |
| Beg Net Book         | Calc            |                         |        |          | 248.58      | 149.12     | 81.30       | 38.45       | 15.89       | 4.54       |
| End Net Book         | Calc            |                         |        |          | 149.12      | 81.30      | 38.45       | 15.89       | 4.54        | 0.80       |
| % Reserved           | Calc            |                         |        |          | -88.83%     | -93.91%    | -97.12%     | -98.81%     | -99.66%     | -99.94%    |
| Dep Tax              |                 |                         |        |          |             |            |             |             |             |            |
| Laboratory Equipment | MACR            |                         |        |          |             |            |             |             |             |            |
| Vintage              | Life            |                         |        |          | 6           | 7          | 8           | 9           | 10          | 11         |
|                      | 25              |                         |        |          | 1,335.00    | 1,335.00   | 1,335.00    | 1,335.00    | 1,335.00    | 1,335.00   |
|                      |                 |                         |        |          | 1,335.00    | 1,335.00   | 1,335.00    | 1,335.00    | 1,335.00    | 1,335.00   |
| 1                    |                 | -0.0400                 |        |          | (53.40)     | (53.40)    | (53.40)     | (53.40)     | (53.40)     | (53.40)    |
| 2                    |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 3                    |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 4                    |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 5                    |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 6                    |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 7                    |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 8                    |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 9                    |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 10                   |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 11                   |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 12                   |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 13                   |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 14                   |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 15                   |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 16                   |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 17                   |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 18                   |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 19                   |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 20                   |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 21                   |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 22                   |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 23                   |                 | -0.0400                 |        |          |             |            |             |             |             |            |
| 24                   |                 | -0.0400                 |        |          |             |            |             |             |             |            |

Reference

|                      | 1 to 6  | 7 to 15 | 16 to 20 | 6    | 7    | 8    | 9    | 10   | 11   |
|----------------------|---------|---------|----------|------|------|------|------|------|------|
| 25                   | -0.0400 |         |          |      |      |      |      |      |      |
| 26                   | -0.0400 |         |          |      |      |      |      |      |      |
| 27                   | -0.0400 |         |          |      |      |      |      |      |      |
| 28                   | -0.0400 |         |          |      |      |      |      |      |      |
| 29                   | -0.0400 |         |          |      |      |      |      |      |      |
| 30                   | -0.0400 |         |          |      |      |      |      |      |      |
| 31                   | -0.0400 |         |          |      |      |      |      |      |      |
| 32                   | -0.0400 |         |          |      |      |      |      |      |      |
| 33                   | -0.0400 |         |          |      |      |      |      |      |      |
| 34                   | -0.0400 |         |          |      |      |      |      |      |      |
| 35                   | -0.0400 |         |          |      |      |      |      |      |      |
| 36                   | -0.0400 |         |          |      |      |      |      |      |      |
| 37                   | -0.0400 |         |          |      |      |      |      |      |      |
| 38                   | -0.0400 |         |          |      |      |      |      |      |      |
| 39                   | -0.0400 |         |          |      |      |      |      |      |      |
| 40                   | -0.0400 |         |          |      |      |      |      |      |      |
| 41                   | -0.0400 |         |          |      |      |      |      |      |      |
| 42                   | -0.0400 |         |          |      |      |      |      |      |      |
| 43                   | -0.0400 |         |          |      |      |      |      |      |      |
| 44                   | -0.0400 |         |          |      |      |      |      |      |      |
| 45                   | -0.0400 |         |          |      |      |      |      |      |      |
| 46                   | -0.0400 |         |          |      |      |      |      |      |      |
| 47                   | -0.0400 |         |          |      |      |      |      |      |      |
| 48                   | -0.0400 |         |          |      |      |      |      |      |      |
| 49                   | -0.0400 |         |          |      |      |      |      |      |      |
| 50                   | -0.0400 |         |          |      |      |      |      |      |      |
| 51                   | -0.0400 |         |          |      |      |      |      |      |      |
| 52                   | -0.0400 |         |          |      |      |      |      |      |      |
| 53                   | -0.0400 |         |          |      |      |      |      |      |      |
| 54                   | -0.0400 |         |          |      |      |      |      |      |      |
| 55                   | -0.0400 |         |          |      |      |      |      |      |      |
| 56                   | -0.0400 |         |          |      |      |      |      |      |      |
| 57                   | -0.0400 |         |          |      |      |      |      |      |      |
| 58                   | -0.0400 |         |          |      |      |      |      |      |      |
| 59                   | -0.0400 |         |          |      |      |      |      |      |      |
| 60                   | -0.0400 |         |          |      |      |      |      |      |      |
| 61                   | -0.0400 |         |          |      |      |      |      |      |      |
| 62                   | -0.0400 |         |          |      |      |      |      |      |      |
| 63                   | -0.0400 |         |          |      |      |      |      |      |      |
| 64                   | -0.0400 |         |          |      |      |      |      |      |      |
| 65                   | -0.0400 |         |          |      |      |      |      |      |      |
| 66                   | -0.0400 |         |          |      |      |      |      |      |      |
| 67                   | -0.0400 |         |          |      |      |      |      |      |      |
| 68                   | -0.0400 |         |          |      |      |      |      |      |      |
| 69                   | -0.0400 |         |          |      |      |      |      |      |      |
| 70                   | -0.0400 |         |          |      |      |      |      |      |      |
| 71                   | -0.0400 |         |          |      |      |      |      |      |      |
| 72                   | -0.0400 |         |          |      |      |      |      |      |      |
| 73                   | -0.0400 |         |          |      |      |      |      |      |      |
| 74                   | -0.0400 |         |          |      |      |      |      |      |      |
| 75                   | -0.0400 |         |          |      |      |      |      |      |      |
| 76                   | -0.0400 |         |          |      |      |      |      |      |      |
| 77                   | -0.0400 |         |          |      |      |      |      |      |      |
| 78                   | -0.0400 |         |          |      |      |      |      |      |      |
| 79                   | -0.0400 |         |          |      |      |      |      |      |      |
| 80                   | -0.0400 |         |          |      |      |      |      |      |      |
| 81                   | -0.0400 |         |          |      |      |      |      |      |      |
| 82                   | -0.0400 |         |          |      |      |      |      |      |      |
| 83                   | -0.0400 |         |          |      |      |      |      |      |      |
| 84                   | -0.0400 |         |          |      |      |      |      |      |      |
| 85                   | -0.0400 |         |          |      |      |      |      |      |      |
| TOTAL TAX DEPR.      |         |         |          | (53) | (53) | (53) | (53) | (53) | (53) |
| TOTAL BOOK DEPR.     |         |         |          | (99) | (68) | (43) | (23) | (11) | (4)  |
| TAX OVER BOOK        |         |         |          | 46   | 14   | (11) | (31) | (42) | (50) |
| ACCUM. TAX OVER BOOK |         |         |          | 865  | 880  | 869  | 839  | 796  | 747  |

| Account                  | 395             | Power Operated Equipment | Source |             |             |            |             |             |             |          |
|--------------------------|-----------------|--------------------------|--------|-------------|-------------|------------|-------------|-------------|-------------|----------|
| Plant                    |                 |                          |        |             |             |            |             |             |             |          |
| Bbal                     | Calc            |                          |        | 1,756.00    | 1,756.00    | 1,756.00   | 1,756.00    | 1,756.00    | 1,756.00    | 1,756.00 |
| Add                      | Calc            |                          |        |             |             |            |             |             |             |          |
| Add %                    | Input Pos %     |                          |        | 0.00%       | 0.00%       | 0.00%      | 0.00%       | 0.00%       | 0.00%       | 0.00%    |
| Ret                      | Calc            |                          |        |             |             |            |             |             |             |          |
| Ret %                    | Input Neg %     |                          |        | 0.00%       | 0.00%       | 0.00%      | 0.00%       | 0.00%       | 0.00%       | 0.00%    |
| Age                      | Input Pos Yrs   |                          |        | 5.25        | 11.25       | 12.25      | 13.25       | 14.25       | 15.25       | 16.25    |
| Disp                     | Input Pos Curve |                          |        | R3.0        | R3.0        | R3.0       | R3.0        | R3.0        | R3.0        | R3.0     |
| PL                       | Input Pos Yrs   |                          |        | 15          | 15          | 15         | 15          | 15          | 15          | 15       |
| Age % PL                 | Input Pos Yrs   |                          |        | 15.00       | 75          | 82         | 88          | 95          | 102         | 108      |
| lowa Look                | Calc            |                          |        | R3.0075     | R3.0082     | R3.0088    | R3.0095     | R3.0102     | R3.0108     |          |
| lowa Cond                | Calc            |                          |        | 0.347507057 | 0.301362343 | 0.2649193  | 0.226427441 | 0.192543335 | 0.167179928 |          |
| RL                       | Calc            |                          |        | 5.2         | 4.5         | 4          | 3.4         | 2.9         | 2.5         |          |
| Ebal                     | Input Pos \$s   | DCF Forecast Parameters  |        | 1,756.00    | 1,756.00    | 1,756.00   | 1,756.00    | 1,756.00    | 1,756.00    | 1,756.00 |
| Dep Book                 |                 |                          |        |             |             |            |             |             |             |          |
| Bbal                     | Calc            |                          |        | (846.04)    | (997.76)    | (1,143.51) | (1,279.60)  | (1,398.66)  | (1,503.84)  |          |
| Dep Book                 | Calc            |                          |        | (151.72)    | (145.75)    | (136.09)   | (119.06)    | (105.18)    | (86.92)     |          |
| RL                       | Calc            |                          |        | 5.2         | 4.5         | 4          | 3.4         | 2.9         | 2.5         |          |
| Rate                     | Calc            |                          |        | -8.64%      | -8.30%      | -7.75%     | -6.78%      | -5.99%      | -4.95%      |          |
| Ret                      | Calc            |                          |        |             |             |            |             |             |             |          |
| Ebal                     | Input Neg \$s   |                          |        | (997.76)    | (1,143.51)  | (1,279.60) | (1,398.66)  | (1,503.84)  | (1,590.76)  |          |
| % Reserved               |                 |                          |        | -56.82%     | -65.12%     | -72.87%    | -79.65%     | -85.64%     | -90.59%     |          |
| Beg Net Book             | Calc            |                          |        | 909.96      | 758.24      | 612.49     | 476.40      | 357.34      | 252.16      |          |
| End Net Book             | Calc            |                          |        | 758.24      | 612.49      | 476.40     | 357.34      | 252.16      | 165.24      |          |
| % Reserved               | Calc            |                          |        | -56.82%     | -65.12%     | -72.87%    | -79.65%     | -85.64%     | -90.59%     |          |
| Dep Tax                  |                 |                          |        |             |             |            |             |             |             |          |
| Power Operated Equipment | MACR            |                          |        |             |             |            |             |             |             |          |
| Vintage                  | Life            |                          |        | 6           | 7           | 8          | 9           | 10          | 11          |          |
|                          |                 |                          |        | 1,756.00    | 1,756.00    | 1,756.00   | 1,756.00    | 1,756.00    | 1,756.00    | 1,756.00 |

Reference

|                      |         | 1 to 6 | 7 to 15 | 16 to 20 | 6        | 7        | 8        | 9        | 10       | 11       |
|----------------------|---------|--------|---------|----------|----------|----------|----------|----------|----------|----------|
|                      |         |        |         |          | 1,756.00 | 1,756.00 | 1,756.00 | 1,756.00 | 1,756.00 | 1,756.00 |
| 1                    | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 2                    | -0.0667 |        |         |          | (117.07) | (117.07) | (117.07) | (117.07) | (117.07) | (117.07) |
| 3                    | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 4                    | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 5                    | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 6                    | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 7                    | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 8                    | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 9                    | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 10                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 11                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 12                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 13                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 14                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 15                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 16                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 17                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 18                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 19                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 20                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 21                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 22                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 23                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 24                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 25                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 26                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 27                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 28                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 29                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 30                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 31                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 32                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 33                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 34                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 35                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 36                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 37                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 38                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 39                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 40                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 41                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 42                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 43                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 44                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 45                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 46                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 47                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 48                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 49                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 50                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 51                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 52                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 53                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 54                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 55                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 56                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 57                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 58                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 59                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 60                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 61                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 62                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 63                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 64                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 65                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 66                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 67                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 68                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 69                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 70                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 71                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 72                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 73                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 74                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 75                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 76                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 77                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 78                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 79                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 80                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 81                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 82                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 83                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 84                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| 85                   | -0.0667 |        |         |          | -        | -        | -        | -        | -        | -        |
| TOTAL TAX DEPR.      |         |        |         |          | (117)    | (117)    | (117)    | (117)    | (117)    | (117)    |
| TOTAL BOOK DEPR.     |         |        |         |          | (152)    | (146)    | (136)    | (119)    | (105)    | (87)     |
| TAX OVER BOOK        |         |        |         |          | 35       | 29       | 19       | 2        | (12)     | (30)     |
| ACCUM. TAX OVER BOOK |         |        |         |          | 295      | 324      | 343      | 345      | 333      | 303      |

| Account | 396             | Communications Equipment |       |       |          |          |          |          |          |          |
|---------|-----------------|--------------------------|-------|-------|----------|----------|----------|----------|----------|----------|
| Plant   |                 | Source                   |       |       |          |          |          |          |          |          |
| Bbal    | Calc            |                          |       |       | 2,845.00 | 2,845.00 | 2,845.00 | 2,845.00 | 2,845.00 | 2,845.00 |
| Add     | Calc            |                          |       |       | -        | -        | -        | -        | -        | -        |
| Add %   | Input Pos %     |                          | 0.00% | 0.00% | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| Ret     | Calc            |                          |       |       | -        | -        | -        | -        | -        | -        |
| Ret %   | Input Neg %     |                          | 0.00% | 0.00% | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| Age     | Input Pos Yrs   |                          | 7.77  |       | 13.77    | 14.77    | 15.77    | 16.77    | 17.77    | 18.77    |
| Disp    | Input Pos Curve |                          | R3.0  |       | R3.0     | R3.0     | R3.0     | R3.0     | R3.0     | R3.0     |
| PL      | Input Pos Yrs   |                          | 12.00 |       | 12       | 12       | 12       | 12       | 12       | 12       |

Reference

|                 |                               |                         | 1 to 6   | 7 to 15 | 16 to 20    | 6           | 7           | 8           | 9           | 10          | 11       |
|-----------------|-------------------------------|-------------------------|----------|---------|-------------|-------------|-------------|-------------|-------------|-------------|----------|
| Age % PL        | Input Pos Yrs                 |                         |          |         |             | 115         | 123         | 131         | 140         | 148         | 156      |
| lowa Look       | Calc                          |                         |          |         | R3.0115     | R3.0123     | R3.0131     | R3.0140     | R3.0148     | R3.0156     |          |
| lowa Cond       | Calc                          |                         |          |         | 0.141582336 | 0.116680059 | 0.094807682 | 0.071534119 | 0.050992445 | 0.031051631 |          |
| RL              | Calc                          |                         |          |         | 1.7         | 1.4         | 1.1         | 0.9         | 0.6         | 0.4         |          |
| Ebal            | Input Pos \$s                 | DCF Forecast Parameters | 2,845.00 |         |             | 2,845.00    | 2,845.00    | 2,845.00    | 2,845.00    | 2,845.00    | 2,845.00 |
| <b>Dep Book</b> |                               |                         |          |         |             |             |             |             |             |             |          |
| Bbal            | Calc                          |                         |          |         | (2,335.18)  | (2,577.86)  | (2,734.90)  | (2,813.42)  | (2,842.15)  | (2,845.28)  |          |
| Dep Book        | Calc                          |                         |          |         | (242.68)    | (157.04)    | (78.52)     | (28.73)     | (3.13)      | 0.57        |          |
| RL              | Calc                          |                         |          |         | 1.7         | 1.4         | 1.1         | 0.9         | 0.6         | 0.4         |          |
| Rate            | Calc                          |                         |          |         | -8.53%      | -5.52%      | -2.76%      | -1.01%      | -0.11%      | 0.02%       |          |
| Ret             | Calc                          |                         |          |         | -           | -           | -           | -           | -           | -           |          |
| Ebal            | Input Neg \$s                 |                         |          |         | (2,577.86)  | (2,734.90)  | (2,813.42)  | (2,842.15)  | (2,845.28)  | (2,844.71)  |          |
| % Reserved      |                               |                         |          |         | -90.61%     | -96.13%     | -98.89%     | -99.90%     | -100.01%    | -99.99%     |          |
| Beg Net Book    | Calc                          |                         |          |         | 509.82      | 267.14      | 110.10      | 31.58       | 2.85        | (0.28)      |          |
| End Net Book    | Calc                          |                         |          |         | 267.14      | 110.10      | 31.58       | 2.85        | (0.28)      | 0.29        |          |
| % Reserved      | Calc                          |                         |          |         | -90.61%     | -96.13%     | -98.89%     | -99.90%     | -100.01%    | -99.99%     |          |
| <b>Dep Tax</b>  |                               |                         |          |         |             |             |             |             |             |             |          |
|                 | Communications Equipment MACR |                         |          |         |             |             |             |             |             |             |          |
|                 | Vintage                       | Life                    |          |         |             |             |             |             |             |             |          |
|                 |                               | 12                      |          |         |             | 2,845.00    | 2,845.00    | 2,845.00    | 2,845.00    | 2,845.00    | 2,845.00 |
|                 |                               |                         |          |         | 2,845.00    | 2,845.00    | 2,845.00    | 2,845.00    | 2,845.00    | 2,845.00    | 2,845.00 |
|                 |                               |                         |          |         |             |             |             |             |             |             |          |
|                 |                               | 1                       | -0.0833  |         | (237.08)    | (237.08)    | (237.08)    | (237.08)    | (237.08)    | (237.08)    | (237.08) |
|                 |                               | 2                       | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 3                       | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 4                       | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 5                       | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 6                       | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 7                       | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 8                       | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 9                       | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 10                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 11                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 12                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 13                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 14                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 15                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 16                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 17                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 18                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 19                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 20                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 21                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 22                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 23                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 24                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 25                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 26                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 27                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 28                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 29                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 30                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 31                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 32                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 33                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 34                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 35                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 36                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 37                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 38                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 39                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 40                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 41                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 42                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 43                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 44                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 45                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 46                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 47                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 48                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 49                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 50                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 51                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 52                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 53                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 54                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 55                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 56                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 57                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 58                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 59                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 60                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 61                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 62                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 63                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 64                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 65                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 66                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 67                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 68                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 69                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 70                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 71                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 72                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 73                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 74                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 75                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 76                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |
|                 |                               | 77                      | -0.0833  |         | -           | -           | -           | -           | -           | -           | -        |

Reference

|                      | 1 to 6  | 7 to 15 | 16 to 20 | 6     | 7     | 8     | 9     | 10    | 11    |
|----------------------|---------|---------|----------|-------|-------|-------|-------|-------|-------|
| 78                   | -0.0833 |         |          |       |       |       |       |       |       |
| 79                   | -0.0833 |         |          |       |       |       |       |       |       |
| 80                   | -0.0833 |         |          |       |       |       |       |       |       |
| 81                   | -0.0833 |         |          |       |       |       |       |       |       |
| 82                   | -0.0833 |         |          |       |       |       |       |       |       |
| 83                   | -0.0833 |         |          |       |       |       |       |       |       |
| 84                   | -0.0833 |         |          |       |       |       |       |       |       |
| 85                   | -0.0833 |         |          |       |       |       |       |       |       |
| TOTAL TAX DEPR.      |         |         |          | (237) | (237) | (237) | (237) | (237) | (237) |
| TOTAL BOOK DEPR.     |         |         |          | (243) | (157) | (79)  | (29)  | (3)   | 1     |
| TAX OVER BOOK        |         |         |          | 6     | (80)  | (159) | (208) | (234) | (238) |
| ACCUM. TAX OVER BOOK |         |         |          | 1,155 | 1,075 | 917   | 708   | 474   | 237   |

| Account                 | 397             | Miscellaneous Equipment | Source  | 6           | 7           | 8           | 9           | 10         | 11         |
|-------------------------|-----------------|-------------------------|---------|-------------|-------------|-------------|-------------|------------|------------|
| Plant                   |                 |                         |         |             |             |             |             |            |            |
| Bbal                    | Calc            |                         |         | 1,177.00    | 1,177.00    | 1,177.00    | 1,177.00    | 1,177.00   | 1,177.00   |
| Add                     | Calc            |                         |         | -           | -           | -           | -           | -          | -          |
| Add %                   | Input Pos %     |                         |         | 0.00%       | 0.00%       | 0.00%       | 0.00%       | 0.00%      | 0.00%      |
| Ret                     | Calc            |                         |         | -           | -           | -           | -           | -          | -          |
| Ret %                   | Input Neg %     |                         |         | 0.00%       | 0.00%       | 0.00%       | 0.00%       | 0.00%      | 0.00%      |
| Age                     | Input Pos Yrs   |                         |         | 18.58       | 24.58       | 25.58       | 27.58       | 28.58      | 29.58      |
| Disp                    | Input Pos Curve |                         |         | R3.0        | R3.0        | R3.0        | R3.0        | R3.0       | R3.0       |
| PL                      | Input Pos Yrs   |                         |         | 20.00       | 20          | 20          | 20          | 20         | 20         |
| Age % PL                | Input Pos Yrs   |                         |         | 123         | 128         | 133         | 138         | 143        | 148        |
| lowa Look               | Calc            |                         |         | R3.0123     | R3.0128     | R3.0133     | R3.0138     | R3.0143    | R3.0148    |
| lowa Cond               | Calc            |                         |         | 0.116680059 | 0.102778215 | 0.085586191 | 0.076679811 | 0.06381434 | 0.05099246 |
| RL                      | Calc            |                         |         | 2.3         | 2.1         | 1.8         | 1.5         | 1.3        | 1          |
| Ebal                    | Input Pos \$s   | DCF Forecast Parameters |         | 1,177.00    | 1,177.00    | 1,177.00    | 1,177.00    | 1,177.00   | 1,177.00   |
| Dep Book                |                 |                         |         |             |             |             |             |            |            |
| Bbal                    | Calc            |                         |         | (935.25)    | (1,028.23)  | (1,092.97)  | (1,132.99)  | (1,157.47) | (1,170.53) |
| Dep Book                | Calc            |                         |         | (92.98)     | (64.74)     | (40.02)     | (24.48)     | (13.06)    | (4.94)     |
| RL                      | Calc            |                         |         | 2.3         | 2.1         | 1.8         | 1.5         | 1.3        | 1          |
| Rate                    | Calc            |                         |         | -7.90%      | -5.50%      | -3.40%      | -2.08%      | -1.11%     | -0.42%     |
| Ret                     | Calc            |                         |         | -           | -           | -           | -           | -          | -          |
| Ebal                    | Input Neg \$s   |                         |         | (1,028.23)  | (1,092.97)  | (1,132.99)  | (1,157.47)  | (1,170.53) | (1,175.47) |
| % Reserved              |                 |                         |         | -87.36%     | -92.86%     | -96.26%     | -98.34%     | -99.45%    | -99.87%    |
| Beg Net Book            | Calc            |                         |         | 241.75      | 148.77      | 84.03       | 44.01       | 19.53      | 6.47       |
| End Net Book            | Calc            |                         |         | 148.77      | 84.03       | 44.01       | 19.53       | 6.47       | 1.53       |
| % Reserved              | Calc            |                         |         | -87.36%     | -92.86%     | -96.26%     | -98.34%     | -99.45%    | -99.87%    |
| Dep Tax                 |                 |                         |         |             |             |             |             |            |            |
| Miscellaneous Equipment |                 | MACR                    |         |             |             |             |             |            |            |
| Vintage                 |                 | Life                    |         | 6           | 7           | 8           | 9           | 10         | 11         |
|                         |                 | 25                      |         | 1,177.00    | 1,177.00    | 1,177.00    | 1,177.00    | 1,177.00   | 1,177.00   |
|                         |                 |                         |         | -           | -           | -           | -           | -          | -          |
|                         |                 |                         |         | 1,177.00    | 1,177.00    | 1,177.00    | 1,177.00    | 1,177.00   | 1,177.00   |
|                         |                 |                         |         | -           | -           | -           | -           | -          | -          |
| 1                       |                 |                         | -0.0400 | (47.08)     | (47.08)     | (47.08)     | (47.08)     | (47.08)    | (47.08)    |
| 2                       |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 3                       |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 4                       |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 5                       |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 6                       |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 7                       |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 8                       |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 9                       |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 10                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 11                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 12                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 13                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 14                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 15                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 16                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 17                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 18                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 19                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 20                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 21                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 22                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 23                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 24                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 25                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 26                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 27                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 28                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 29                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 30                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 31                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 32                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 33                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 34                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 35                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 36                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 37                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 38                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 39                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 40                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 41                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 42                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 43                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 44                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 45                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 46                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 47                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 48                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 49                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 50                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 51                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |
| 52                      |                 |                         | -0.0400 | -           | -           | -           | -           | -          | -          |



Reference

|                      | 1 to 6 | 7 to 15 | 16 to 20 | 6            | 7            | 8              | 9              | 10             | 11             |
|----------------------|--------|---------|----------|--------------|--------------|----------------|----------------|----------------|----------------|
| 22                   |        |         |          |              |              |                |                |                |                |
| 23                   |        |         |          |              |              |                |                |                |                |
| 24                   |        |         |          |              |              |                |                |                |                |
| 25                   |        |         |          |              |              |                |                |                |                |
| 26                   |        |         |          |              |              |                |                |                |                |
| 27                   |        |         |          |              |              |                |                |                |                |
| 28                   |        |         |          |              |              |                |                |                |                |
| 29                   |        |         |          |              |              |                |                |                |                |
| 30                   |        |         |          |              |              |                |                |                |                |
| 31                   |        |         |          |              |              |                |                |                |                |
| 32                   |        |         |          |              |              |                |                |                |                |
| 33                   |        |         |          |              |              |                |                |                |                |
| 34                   |        |         |          |              |              |                |                |                |                |
| 35                   |        |         |          |              |              |                |                |                |                |
| 36                   |        |         |          |              |              |                |                |                |                |
| 37                   |        |         |          |              |              |                |                |                |                |
| 38                   |        |         |          |              |              |                |                |                |                |
| 39                   |        |         |          |              |              |                |                |                |                |
| 40                   |        |         |          |              |              |                |                |                |                |
| 41                   |        |         |          |              |              |                |                |                |                |
| 42                   |        |         |          |              |              |                |                |                |                |
| 43                   |        |         |          |              |              |                |                |                |                |
| 44                   |        |         |          |              |              |                |                |                |                |
| 45                   |        |         |          |              |              |                |                |                |                |
| 46                   |        |         |          |              |              |                |                |                |                |
| 47                   |        |         |          |              |              |                |                |                |                |
| 48                   |        |         |          |              |              |                |                |                |                |
| 49                   |        |         |          |              |              |                |                |                |                |
| 50                   |        |         |          |              |              |                |                |                |                |
| 51                   |        |         |          |              |              |                |                |                |                |
| 52                   |        |         |          |              |              |                |                |                |                |
| 53                   |        |         |          |              |              |                |                |                |                |
| 54                   |        |         |          |              |              |                |                |                |                |
| 55                   |        |         |          |              |              |                |                |                |                |
| 56                   |        |         |          |              |              |                |                |                |                |
| 57                   |        |         |          |              |              |                |                |                |                |
| 58                   |        |         |          |              |              |                |                |                |                |
| 59                   |        |         |          |              |              |                |                |                |                |
| 60                   |        |         |          |              |              |                |                |                |                |
| 61                   |        |         |          |              |              |                |                |                |                |
| 62                   |        |         |          |              |              |                |                |                |                |
| 63                   |        |         |          |              |              |                |                |                |                |
| 64                   |        |         |          |              |              |                |                |                |                |
| 65                   |        |         |          |              |              |                |                |                |                |
| 66                   |        |         |          |              |              |                |                |                |                |
| 67                   |        |         |          |              |              |                |                |                |                |
| 68                   |        |         |          |              |              |                |                |                |                |
| 69                   |        |         |          |              |              |                |                |                |                |
| 70                   |        |         |          |              |              |                |                |                |                |
| 71                   |        |         |          |              |              |                |                |                |                |
| 72                   |        |         |          |              |              |                |                |                |                |
| 73                   |        |         |          |              |              |                |                |                |                |
| 74                   |        |         |          |              |              |                |                |                |                |
| 75                   |        |         |          |              |              |                |                |                |                |
| 76                   |        |         |          |              |              |                |                |                |                |
| 77                   |        |         |          |              |              |                |                |                |                |
| 78                   |        |         |          |              |              |                |                |                |                |
| 79                   |        |         |          |              |              |                |                |                |                |
| 80                   |        |         |          |              |              |                |                |                |                |
| 81                   |        |         |          |              |              |                |                |                |                |
| 82                   |        |         |          |              |              |                |                |                |                |
| 83                   |        |         |          |              |              |                |                |                |                |
| 84                   |        |         |          |              |              |                |                |                |                |
| TOTAL TAX DEPR.      |        |         |          | (725,979.80) | (730,198.95) | (734,624.23)   | (739,124.95)   | (743,701.05)   | (748,354.69)   |
| TOTAL BOOK DEPR.     |        |         |          | (578,197.76) | (574,814.06) | (566,062.37)   | (564,479.68)   | (554,230.50)   | (549,431.95)   |
| TAX OVER BOOK        |        |         |          | (147,782.04) | (155,384.89) | (168,561.86)   | (174,645.27)   | (189,470.55)   | (198,922.74)   |
| ACCUM. TAX OVER BOOK |        |         |          | (729,262.12) | (884,647.01) | (1,053,208.87) | (1,227,854.13) | (1,417,324.68) | (1,616,247.42) |



Reference

|                      |                 |                           | 1 to 6       | 7 to 15 | 16 to 20 | 12             | 13             | 14             | 15             | 16             | 17             |
|----------------------|-----------------|---------------------------|--------------|---------|----------|----------------|----------------|----------------|----------------|----------------|----------------|
| 68                   |                 |                           | 0.0000       |         |          |                |                |                |                |                |                |
| 69                   |                 |                           | 0.0000       |         |          |                |                |                |                |                |                |
| 70                   |                 |                           | 0.0000       |         |          |                |                |                |                |                |                |
| 71                   |                 |                           | 0.0000       |         |          |                |                |                |                |                |                |
| 72                   |                 |                           | 0.0000       |         |          |                |                |                |                |                |                |
| 73                   |                 |                           | 0.0000       |         |          |                |                |                |                |                |                |
| 74                   |                 |                           | 0.0000       |         |          |                |                |                |                |                |                |
| 75                   |                 |                           | 0.0000       |         |          |                |                |                |                |                |                |
| 76                   |                 |                           | 0.0000       |         |          |                |                |                |                |                |                |
| 77                   |                 |                           | 0.0000       |         |          |                |                |                |                |                |                |
| 78                   |                 |                           | 0.0000       |         |          |                |                |                |                |                |                |
| 79                   |                 |                           | 0.0000       |         |          |                |                |                |                |                |                |
| 80                   |                 |                           | 0.0000       |         |          |                |                |                |                |                |                |
| 81                   |                 |                           | 0.0000       |         |          |                |                |                |                |                |                |
| 82                   |                 |                           | 0.0000       |         |          |                |                |                |                |                |                |
| 83                   |                 |                           | 0.0000       |         |          |                |                |                |                |                |                |
| 84                   |                 |                           | 0.0000       |         |          |                |                |                |                |                |                |
| 85                   |                 |                           | 0.0000       |         |          |                |                |                |                |                |                |
| TOTAL TAX DEPR.      |                 |                           |              |         |          |                |                |                |                |                |                |
| TOTAL BOOK DEPR.     |                 |                           |              |         |          |                |                |                |                |                |                |
| TAX OVER BOOK        |                 |                           |              |         |          |                |                |                |                |                |                |
| ACCUM. TAX OVER BOOK |                 |                           |              |         |          |                |                |                |                |                |                |
| Account              | 354             | Structures & Improvements |              |         |          |                |                |                |                |                |                |
| Plant                |                 | Source                    |              |         |          |                |                |                |                |                |                |
| Bbal                 | Calc            |                           |              |         |          | 7,536,172.00   | 7,555,013.00   | 7,573,900.00   | 7,592,835.00   | 7,611,817.00   | 7,630,846.00   |
| Add                  | Calc            |                           |              |         |          | 37,681.00      | 37,775.00      | 37,870.00      | 37,964.00      | 38,059.00      | 38,154.00      |
| Add %                | Input Pos %     |                           | 0.50%        | 0.50%   | 0.50%    | 0.50%          | 0.50%          | 0.50%          | 0.50%          | 0.50%          | 0.50%          |
| Ret                  | Calc            |                           |              |         |          | (18,840.00)    | (18,888.00)    | (18,935.00)    | (18,982.00)    | (19,030.00)    | (19,077.00)    |
| Ret %                | Input Neg %     |                           | -0.25%       | -0.25%  | -0.25%   | -0.25%         | -0.25%         | -0.25%         | -0.25%         | -0.25%         | -0.25%         |
| Age                  | Input Pos Yrs   |                           | 23.71        |         |          | 33.99          | 34.82          | 35.65          | 36.47          | 37.29          | 38.11          |
| Disp                 | Input Pos Curve |                           | R4.0         |         |          | R4.0           | R4.0           | R4.0           | R4.0           | R4.0           | R4.0           |
| PL                   | Input Pos Yrs   |                           | 55           |         |          | 55             | 55             | 55             | 55             | 55             | 55             |
| Age % PL             | Input Pos Yrs   |                           |              |         |          | 62             | 63             | 65             | 66             | 68             | 69             |
| Iowa Look            | Calc            |                           |              |         |          | R4.0062        | R4.0063        | R4.0065        | R4.0066        | R4.0068        | R4.0069        |
| Iowa Cond            | Calc            |                           |              |         |          | 0.406787262    | 0.398436661    | 0.3819487      | 0.373813324    | 0.357764015    | 0.349851341    |
| RL                   | Calc            |                           |              |         |          | 22.4           | 21.9           | 21             | 20.6           | 19.7           | 19.2           |
| Ebal                 | Input Pos \$    | DCF Forecast Parameters   | 7,332,002.00 |         |          | 7,555,013.00   | 7,573,900.00   | 7,592,835.00   | 7,611,817.00   | 7,630,846.00   | 7,649,923.00   |
| Dep Book             |                 |                           |              |         |          |                |                |                |                |                |                |
| Bbal                 | Calc            |                           |              |         |          | (2,322,987.32) | (2,528,251.42) | (2,734,027.78) | (2,936,527.11) | (3,139,533.03) | (3,337,710.98) |
| Dep Book             | Calc            |                           |              |         |          | (224,104.10)   | (224,664.36)   | (221,434.33)   | (221,987.92)   | (217,207.95)   | (218,515.00)   |
| RL                   | Calc            |                           |              |         |          | 22.4           | 21.9           | 21             | 20.6           | 19.7           | 19.2           |
| Rate                 | Calc            |                           |              |         |          | -2.97%         | -2.97%         | -2.92%         | -2.92%         | -2.85%         | -2.86%         |
| Ret                  | Calc            |                           |              |         |          | 18,840.00      | 18,888.00      | 18,935.00      | 18,982.00      | 19,030.00      | 19,077.00      |
| Ebal                 | Input Neg \$    |                           |              |         |          | (2,528,251.42) | (2,734,027.78) | (2,936,527.11) | (3,139,533.03) | (3,337,710.98) | (3,537,148.98) |
| % Reserved           | Calc            |                           |              |         |          | -33.46%        | -36.10%        | -38.67%        | -41.25%        | -43.74%        | -46.24%        |
| Beg Net Book         | Calc            |                           |              |         |          | 5,213,184.68   | 5,026,761.58   | 4,839,872.22   | 4,656,307.89   | 4,472,283.97   | 4,293,135.02   |
| End Net Book         | Calc            |                           |              |         |          | 5,026,761.58   | 4,839,872.22   | 4,656,307.89   | 4,472,283.97   | 4,293,135.02   | 4,112,774.02   |
| % Reserved           | Calc            |                           |              |         |          | -33.46%        | -36.10%        | -38.67%        | -41.25%        | -43.74%        | -46.24%        |
| Dep Tax              |                 |                           |              |         |          |                |                |                |                |                |                |
| Mains                |                 | MACR                      |              |         |          |                |                |                |                |                |                |
| Vintage              |                 | Life                      |              |         |          |                |                |                |                |                |                |
|                      |                 | 25                        |              |         |          | 12             | 13             | 14             | 15             | 16             | 17             |
|                      |                 |                           |              |         |          | 7,127,832.00   | 7,108,992.00   | 7,090,104.00   | 7,071,169.00   | 7,052,187.00   | 7,033,157.00   |
|                      |                 |                           |              |         |          | (18,840.00)    | (18,888.00)    | (18,935.00)    | (18,982.00)    | (19,030.00)    | (19,077.00)    |
|                      |                 |                           |              |         |          | 7,108,992.00   | 7,090,104.00   | 7,071,169.00   | 7,052,187.00   | 7,033,157.00   | 7,014,080.00   |
|                      |                 |                           |              |         |          | 37,681.00      | 37,775.00      | 37,870.00      | 37,964.00      | 38,059.00      | 38,154.00      |
|                      |                 |                           |              |         |          | (285,866.92)   | (285,115.16)   | (284,361.56)   | (283,606.04)   | (282,848.64)   | (282,089.36)   |
| 1                    |                 | -0.0400                   |              |         |          | (1,507.24)     | (1,511.00)     | (1,514.80)     | (1,518.56)     | (1,522.36)     | (1,526.16)     |
| 2                    |                 | -0.0400                   |              |         |          | (1,507.24)     | (1,511.00)     | (1,514.80)     | (1,518.56)     | (1,522.36)     | (1,526.16)     |
| 3                    |                 | -0.0400                   |              |         |          | (1,507.24)     | (1,511.00)     | (1,514.80)     | (1,518.56)     | (1,522.36)     | (1,526.16)     |
| 4                    |                 | -0.0400                   |              |         |          | (1,507.24)     | (1,511.00)     | (1,514.80)     | (1,518.56)     | (1,522.36)     | (1,526.16)     |
| 5                    |                 | -0.0400                   |              |         |          | (1,507.24)     | (1,511.00)     | (1,514.80)     | (1,518.56)     | (1,522.36)     | (1,526.16)     |
| 6                    |                 | -0.0400                   |              |         |          | (1,507.24)     | (1,511.00)     | (1,514.80)     | (1,518.56)     | (1,522.36)     | (1,526.16)     |
| 7                    |                 | -0.0400                   |              |         |          | (1,507.24)     | (1,511.00)     | (1,514.80)     | (1,518.56)     | (1,522.36)     | (1,526.16)     |
| 8                    |                 | -0.0400                   |              |         |          | (1,507.24)     | (1,511.00)     | (1,514.80)     | (1,518.56)     | (1,522.36)     | (1,526.16)     |
| 9                    |                 | -0.0400                   |              |         |          | (1,507.24)     | (1,511.00)     | (1,514.80)     | (1,518.56)     | (1,522.36)     | (1,526.16)     |
| 10                   |                 | -0.0400                   |              |         |          | (1,507.24)     | (1,511.00)     | (1,514.80)     | (1,518.56)     | (1,522.36)     | (1,526.16)     |
| 11                   |                 | -0.0400                   |              |         |          | (1,507.24)     | (1,511.00)     | (1,514.80)     | (1,518.56)     | (1,522.36)     | (1,526.16)     |
| 12                   |                 | -0.0400                   |              |         |          | (1,507.24)     | (1,511.00)     | (1,514.80)     | (1,518.56)     | (1,522.36)     | (1,526.16)     |
| 13                   |                 | -0.0400                   |              |         |          |                | (1,511.00)     | (1,514.80)     | (1,518.56)     | (1,522.36)     | (1,526.16)     |
| 14                   |                 | -0.0400                   |              |         |          |                |                | (1,514.80)     | (1,518.56)     | (1,522.36)     | (1,526.16)     |
| 15                   |                 | -0.0400                   |              |         |          |                |                |                | (1,518.56)     | (1,522.36)     | (1,526.16)     |
| 16                   |                 | -0.0400                   |              |         |          |                |                |                |                | (1,522.36)     | (1,526.16)     |
| 17                   |                 | -0.0400                   |              |         |          |                |                |                |                |                | (1,526.16)     |
| 18                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 19                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 20                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 21                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 22                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 23                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 24                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 25                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 26                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 27                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 28                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 29                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 30                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 31                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 32                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 33                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 34                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 35                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 36                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 37                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 38                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 39                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 40                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 41                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 42                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 43                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |
| 44                   |                 | -0.0400                   |              |         |          |                |                |                |                |                |                |

Reference

|                      |  |         |        |         |          |           |           |           |             |             |             |
|----------------------|--|---------|--------|---------|----------|-----------|-----------|-----------|-------------|-------------|-------------|
|                      |  |         | 1 to 6 | 7 to 15 | 16 to 20 | 17        | 13        | 14        | 15          | 16          | 17          |
| 45                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 46                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 47                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 48                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 49                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 50                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 51                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 52                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 53                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 54                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 55                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 56                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 57                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 58                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 59                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 60                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 61                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 62                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 63                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 64                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 65                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 66                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 67                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 68                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 69                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 70                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 71                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 72                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 73                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 74                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 75                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 76                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 77                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 78                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 79                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 80                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 81                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 82                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 83                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 84                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| 85                   |  | -0.0400 |        |         |          |           |           |           |             |             |             |
| TOTAL TAX DEPR.      |  |         |        |         |          | (302,447) | (303,247) | (304,054) | (304,866)   | (305,684)   | (306,508)   |
| TOTAL BOOK DEPR.     |  |         |        |         |          | (224,104) | (224,664) | (221,434) | (221,988)   | (217,208)   | (218,515)   |
| TAX OVER BOOK        |  |         |        |         |          | (78,342)  | (78,583)  | (82,620)  | (82,878)    | (88,476)    | (87,993)    |
| ACCUM. TAX OVER BOOK |  |         |        |         |          | (826,878) | (905,461) | (988,081) | (1,070,959) | (1,159,435) | (1,247,428) |

|              |                 |                           |            |        |        |             |              |              |              |              |              |
|--------------|-----------------|---------------------------|------------|--------|--------|-------------|--------------|--------------|--------------|--------------|--------------|
| Account      | 360             | Collection Sewers - Force |            |        |        |             |              |              |              |              |              |
| Plant        |                 | Source                    |            |        |        |             |              |              |              |              |              |
| Bbal         | Calc            |                           |            |        |        | 359,598.00  | 361,396.00   | 363,203.00   | 365,019.00   | 366,844.00   | 368,678.00   |
| Add          | Calc            |                           |            |        |        | 2,697.00    | 2,710.00     | 2,724.00     | 2,738.00     | 2,751.00     | 2,765.00     |
| Add %        | Input Pos %     |                           | 0.75%      | 0.75%  | 0.75%  | 0.75%       | 0.75%        | 0.75%        | 0.75%        | 0.75%        | 0.75%        |
| Ret          | Calc            |                           |            |        |        | (899.00)    | (903.00)     | (908.00)     | (913.00)     | (917.00)     | (922.00)     |
| Ret %        | Input Neg %     |                           | -0.25%     | -0.25% | -0.25% | -0.25%      | -0.25%       | -0.25%       | -0.25%       | -0.25%       | -0.25%       |
| Age          | Input Pos Yrs   |                           | 23.51      |        |        | 32.98       | 33.73        | 34.48        | 35.22        | 35.95        | 36.68        |
| Disp         | Input Pos Curve |                           | R3.0       |        |        | R3.0        | R3.0         | R3.0         | R3.0         | R3.0         | R3.0         |
| PL           | Input Pos Yrs   |                           | 60         |        |        | 60          | 60           | 60           | 60           | 60           | 60           |
| Age % PL     | Input Pos Yrs   |                           | 60         |        |        | 55          | 56           | 57           | 59           | 60           | 61           |
| Iowa Look    | Calc            |                           |            |        |        | R3.0055     | R3.0056      | R3.0057      | R3.0059      | R3.0060      | R3.0061      |
| Iowa Cond    | Calc            |                           |            |        |        | 0.497056847 | 0.489037895  | 0.481071548  | 0.465298996  | 0.457494087  | 0.449744301  |
| RL           | Calc            |                           |            |        |        | 29.8        | 29.3         | 28.9         | 27.9         | 27.4         | 27           |
| Ebal         | Input Pos \$    | DCF Forecast Parameters   | 340,401.00 |        |        | 361,396.00  | 363,203.00   | 365,019.00   | 366,844.00   | 368,678.00   | 370,521.00   |
| Dep Book     |                 |                           |            |        |        |             |              |              |              |              |              |
| Bbal         | Calc            |                           |            |        |        | (89,324.31) | (97,365.64)  | (105,338.98) | (113,242.47) | (121,075.23) | (128,984.49) |
| Dep Book     | Calc            |                           |            |        |        | (8,940.33)  | (8,876.34)   | (8,811.49)   | (8,745.76)   | (8,626.26)   | (8,759.51)   |
| RL           | Calc            |                           |            |        |        | 29.8        | 29.3         | 28.9         | 27.9         | 27.4         | 27           |
| Rate         | Calc            |                           |            |        |        | -2.48%      | -2.45%       | -2.42%       | -2.39%       | -2.40%       | -2.37%       |
| Ret          | Calc            |                           |            |        |        | 899.00      | 903.00       | 908.00       | 913.00       | 917.00       | 922.00       |
| Ebal         | Input Neg \$    |                           |            |        |        | (97,365.64) | (105,338.98) | (113,242.47) | (121,075.23) | (128,984.49) | (136,822.00) |
| % Reserved   |                 |                           |            |        |        | -26.94%     | -29.00%      | -31.02%      | -33.00%      | -34.99%      | -36.93%      |
| Beg Net Book | Calc            |                           |            |        |        | 270,273.69  | 264,030.36   | 257,864.02   | 251,776.53   | 245,768.77   | 239,693.51   |
| End Net Book | Calc            |                           |            |        |        | 264,030.36  | 257,864.02   | 251,776.53   | 245,768.77   | 239,693.51   | 233,699.00   |
| % Reserved   | Calc            |                           |            |        |        | -26.94%     | -29.00%      | -31.02%      | -33.00%      | -34.99%      | -36.93%      |

|         |  |         |    |  |  |  |  |  |  |  |  |
|---------|--|---------|----|--|--|--|--|--|--|--|--|
| Dep Tax |  |         |    |  |  |  |  |  |  |  |  |
| Mains   |  | MACR    |    |  |  |  |  |  |  |  |  |
| Vintage |  | Life    |    |  |  |  |  |  |  |  |  |
|         |  | 25      |    |  |  |  |  |  |  |  |  |
|         |  |         | 12 |  |  |  |  |  |  |  |  |
|         |  |         | 13 |  |  |  |  |  |  |  |  |
|         |  |         | 14 |  |  |  |  |  |  |  |  |
|         |  |         | 15 |  |  |  |  |  |  |  |  |
|         |  |         | 16 |  |  |  |  |  |  |  |  |
|         |  |         | 17 |  |  |  |  |  |  |  |  |
| 1       |  | -0.0400 |    |  |  |  |  |  |  |  |  |
| 2       |  | -0.0400 |    |  |  |  |  |  |  |  |  |
| 3       |  | -0.0400 |    |  |  |  |  |  |  |  |  |
| 4       |  | -0.0400 |    |  |  |  |  |  |  |  |  |
| 5       |  | -0.0400 |    |  |  |  |  |  |  |  |  |
| 6       |  | -0.0400 |    |  |  |  |  |  |  |  |  |
| 7       |  | -0.0400 |    |  |  |  |  |  |  |  |  |
| 8       |  | -0.0400 |    |  |  |  |  |  |  |  |  |
| 9       |  | -0.0400 |    |  |  |  |  |  |  |  |  |
| 10      |  | -0.0400 |    |  |  |  |  |  |  |  |  |
| 11      |  | -0.0400 |    |  |  |  |  |  |  |  |  |
| 12      |  | -0.0400 |    |  |  |  |  |  |  |  |  |
| 13      |  | -0.0400 |    |  |  |  |  |  |  |  |  |
| 14      |  | -0.0400 |    |  |  |  |  |  |  |  |  |

Reference

|                      |                 | 1 to 6                             | 7 to 15      | 16 to 20 | 22             | 23             | 24             | 15             | 16             | 17             |
|----------------------|-----------------|------------------------------------|--------------|----------|----------------|----------------|----------------|----------------|----------------|----------------|
| 15                   | -0.0400         |                                    |              |          |                |                |                | (109.52)       | (110.04)       | (110.60)       |
| 16                   | -0.0400         |                                    |              |          |                |                |                |                | (110.04)       | (110.60)       |
| 17                   | -0.0400         |                                    |              |          |                |                |                |                |                | (110.60)       |
| 18                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 19                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 20                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 21                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 22                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 23                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 24                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 25                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 26                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 27                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 28                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 29                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 30                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 31                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 32                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 33                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 34                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 35                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 36                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 37                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 38                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 39                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 40                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 41                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 42                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 43                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 44                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 45                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 46                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 47                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 48                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 49                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 50                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 51                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 52                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 53                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 54                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 55                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 56                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 57                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 58                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 59                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 60                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 61                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 62                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 63                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 64                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 65                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 66                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 67                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 68                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 69                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 70                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 71                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 72                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 73                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 74                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 75                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 76                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 77                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 78                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 79                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 80                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 81                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 82                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 83                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 84                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| 85                   | -0.0400         |                                    |              |          |                |                |                |                |                |                |
| TOTAL TAX DEPR.      |                 |                                    |              |          | (14,491)       | (14,569)       | (14,649)       | (14,730)       | (14,811)       | (14,894)       |
| TOTAL BOOK DEPR.     |                 |                                    |              |          | (8,940)        | (8,876)        | (8,811)        | (8,746)        | (8,686)        | (8,760)        |
| TAX OVER BOOK        |                 |                                    |              |          | (5,550)        | (5,693)        | (5,838)        | (5,984)        | (6,125)        | (6,134)        |
| ACCUM. TAX OVER BOOK |                 |                                    |              |          | (61,088)       | (66,780)       | (72,618)       | (78,602)       | (84,587)       | (90,721)       |
| Account              | 361             | Collection Sewers - Gravity Source |              |          |                |                |                |                |                |                |
| Plant                |                 |                                    |              |          |                |                |                |                |                |                |
| Bbal                 | Calc            |                                    |              |          | 6,271,418.00   | 6,318,453.00   | 6,365,842.00   | 6,413,585.00   | 6,461,687.00   | 6,510,150.00   |
| Add                  | Calc            |                                    |              |          | 62,714.00      | 63,185.00      | 63,658.00      | 64,136.00      | 64,617.00      | 65,102.00      |
| Add %                | Input Pos %     |                                    |              |          | 1.00%          | 1.00%          | 1.00%          | 1.00%          | 1.00%          | 1.00%          |
| Ret                  | Calc            |                                    |              |          | (15,679.00)    | (15,796.00)    | (15,915.00)    | (16,034.00)    | (16,154.00)    | (16,275.00)    |
| Ret %                | Input Neg %     |                                    |              |          | -0.25%         | -0.25%         | -0.25%         | -0.25%         | -0.25%         | -0.25%         |
| Age                  | Input Pos Yrs   |                                    |              |          | 35.95          | 35.5           | 34.9           | 34.3           | 33.7           | 33.7           |
| Disp                 | Input Pos Curve |                                    |              |          | R3.0           | R3.0           | R3.0           | R3.0           | R3.0           | R3.0           |
| PL                   | Input Pos Yrs   |                                    |              |          | 75             | 75             | 75             | 75             | 75             | 75             |
| Age % PL             | Input Pos Yrs   |                                    |              |          | 58             | 58             | 59             | 60             | 61             | 61             |
| lowa Look            | Calc            |                                    |              |          | R3.0058        | R3.0058        | R3.0059        | R3.0060        | R3.0061        | R3.0061        |
| lowa Cond            | Calc            |                                    |              |          | 0.473158379    | 0.473158379    | 0.465298996    | 0.457494087    | 0.449744301    | 0.449744301    |
| RL                   | Calc            |                                    |              |          | 35.5           | 35.5           | 34.9           | 34.3           | 33.7           | 33.7           |
| Ebal                 | Input Pos \$:   | DCF Forecast Parameters            | 5,775,573.00 |          | 6,318,453.00   | 6,365,842.00   | 6,413,585.00   | 6,461,687.00   | 6,510,150.00   | 6,558,977.00   |
| Dep Book             |                 |                                    |              |          |                |                |                |                |                |                |
| Bbal                 | Calc            |                                    |              |          | (1,354,782.65) | (1,475,703.75) | (1,596,898.14) | (1,715,806.09) | (1,834,962.45) | (1,954,364.15) |
| Dep Book             | Calc            |                                    |              |          | (136,600.10)   | (136,990.39)   | (134,822.95)   | (135,190.36)   | (135,555.70)   | (135,918.92)   |
| RL                   | Calc            |                                    |              |          | 35.5           | 35.5           | 34.9           | 34.3           | 33.7           | 33.7           |
| Rate                 | Calc            |                                    |              |          | -2.17%         | -2.16%         | -2.11%         | -2.10%         | -2.09%         | -2.08%         |
| Ret                  | Calc            |                                    |              |          | 15,679.00      | 15,796.00      | 15,915.00      | 16,034.00      | 16,154.00      | 16,275.00      |
| Ebal                 | Input Neg \$:   |                                    |              |          | (1,475,703.75) | (1,596,898.14) | (1,715,806.09) | (1,834,962.45) | (1,954,364.15) | (2,074,008.07) |
| % Reserved           |                 |                                    |              |          | -23.36%        | -25.09%        | -26.75%        | -28.40%        | -30.02%        | -31.62%        |
| Beg Net Book         | Calc            |                                    |              |          | 4,916,635.35   | 4,842,749.25   | 4,768,943.86   | 4,697,778.91   | 4,626,724.55   | 4,555,785.85   |
| End Net Book         | Calc            |                                    |              |          | 4,842,749.25   | 4,768,943.86   | 4,697,778.91   | 4,626,724.55   | 4,555,785.85   | 4,484,968.93   |

Reference

N Reserved Calc

|        |         |          |         |         |         |         |         |         |
|--------|---------|----------|---------|---------|---------|---------|---------|---------|
| 1 to 6 | 7 to 15 | 16 to 20 | 12      | 13      | 14      | 15      | 16      | 17      |
|        |         |          | -23.36% | -25.09% | -26.75% | -28.40% | -30.02% | -31.62% |

Dep Tax

Mains  
Vintage

MACR  
Life  
25

|                      | 12           | 13           | 14           | 15           | 16           | 17           |
|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                      | 5,611,623.00 | 5,595,944.00 | 5,580,148.00 | 5,564,233.00 | 5,548,199.00 | 5,532,045.00 |
|                      | (15,679.00)  | (15,796.00)  | (15,915.00)  | (16,034.00)  | (16,154.00)  | (16,275.00)  |
|                      | 5,595,944.00 | 5,580,148.00 | 5,564,233.00 | 5,548,199.00 | 5,532,045.00 | 5,515,770.00 |
|                      | 62,714.00    | 63,185.00    | 63,658.00    | 64,136.00    | 64,617.00    | 65,102.00    |
| 1                    | (226,346.32) | (225,733.32) | (225,115.64) | (224,493.00) | (223,866.48) | (223,234.88) |
| 2                    | (2,508.56)   | (2,527.40)   | (2,546.32)   | (2,565.44)   | (2,584.68)   | (2,604.08)   |
| 3                    | (2,508.56)   | (2,527.40)   | (2,546.32)   | (2,565.44)   | (2,584.68)   | (2,604.08)   |
| 4                    | (2,508.56)   | (2,527.40)   | (2,546.32)   | (2,565.44)   | (2,584.68)   | (2,604.08)   |
| 5                    | (2,508.56)   | (2,527.40)   | (2,546.32)   | (2,565.44)   | (2,584.68)   | (2,604.08)   |
| 6                    | (2,508.56)   | (2,527.40)   | (2,546.32)   | (2,565.44)   | (2,584.68)   | (2,604.08)   |
| 7                    | (2,508.56)   | (2,527.40)   | (2,546.32)   | (2,565.44)   | (2,584.68)   | (2,604.08)   |
| 8                    | (2,508.56)   | (2,527.40)   | (2,546.32)   | (2,565.44)   | (2,584.68)   | (2,604.08)   |
| 9                    | (2,508.56)   | (2,527.40)   | (2,546.32)   | (2,565.44)   | (2,584.68)   | (2,604.08)   |
| 10                   | (2,508.56)   | (2,527.40)   | (2,546.32)   | (2,565.44)   | (2,584.68)   | (2,604.08)   |
| 11                   | (2,508.56)   | (2,527.40)   | (2,546.32)   | (2,565.44)   | (2,584.68)   | (2,604.08)   |
| 12                   | (2,508.56)   | (2,527.40)   | (2,546.32)   | (2,565.44)   | (2,584.68)   | (2,604.08)   |
| 13                   |              | (2,527.40)   | (2,546.32)   | (2,565.44)   | (2,584.68)   | (2,604.08)   |
| 14                   |              |              | (2,546.32)   | (2,565.44)   | (2,584.68)   | (2,604.08)   |
| 15                   |              |              |              | (2,565.44)   | (2,584.68)   | (2,604.08)   |
| 16                   |              |              |              |              | (2,584.68)   | (2,604.08)   |
| 17                   |              |              |              |              |              | (2,604.08)   |
| 18                   |              |              |              |              |              |              |
| 19                   |              |              |              |              |              |              |
| 20                   |              |              |              |              |              |              |
| 21                   |              |              |              |              |              |              |
| 22                   |              |              |              |              |              |              |
| 23                   |              |              |              |              |              |              |
| 24                   |              |              |              |              |              |              |
| 25                   |              |              |              |              |              |              |
| 26                   |              |              |              |              |              |              |
| 27                   |              |              |              |              |              |              |
| 28                   |              |              |              |              |              |              |
| 29                   |              |              |              |              |              |              |
| 30                   |              |              |              |              |              |              |
| 31                   |              |              |              |              |              |              |
| 32                   |              |              |              |              |              |              |
| 33                   |              |              |              |              |              |              |
| 34                   |              |              |              |              |              |              |
| 35                   |              |              |              |              |              |              |
| 36                   |              |              |              |              |              |              |
| 37                   |              |              |              |              |              |              |
| 38                   |              |              |              |              |              |              |
| 39                   |              |              |              |              |              |              |
| 40                   |              |              |              |              |              |              |
| 41                   |              |              |              |              |              |              |
| 42                   |              |              |              |              |              |              |
| 43                   |              |              |              |              |              |              |
| 44                   |              |              |              |              |              |              |
| 45                   |              |              |              |              |              |              |
| 46                   |              |              |              |              |              |              |
| 47                   |              |              |              |              |              |              |
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| 56                   |              |              |              |              |              |              |
| 57                   |              |              |              |              |              |              |
| 58                   |              |              |              |              |              |              |
| 59                   |              |              |              |              |              |              |
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| 62                   |              |              |              |              |              |              |
| 63                   |              |              |              |              |              |              |
| 64                   |              |              |              |              |              |              |
| 65                   |              |              |              |              |              |              |
| 66                   |              |              |              |              |              |              |
| 67                   |              |              |              |              |              |              |
| 68                   |              |              |              |              |              |              |
| 69                   |              |              |              |              |              |              |
| 70                   |              |              |              |              |              |              |
| 71                   |              |              |              |              |              |              |
| 72                   |              |              |              |              |              |              |
| 73                   |              |              |              |              |              |              |
| 74                   |              |              |              |              |              |              |
| 75                   |              |              |              |              |              |              |
| 76                   |              |              |              |              |              |              |
| 77                   |              |              |              |              |              |              |
| 78                   |              |              |              |              |              |              |
| 79                   |              |              |              |              |              |              |
| 80                   |              |              |              |              |              |              |
| 81                   |              |              |              |              |              |              |
| 82                   |              |              |              |              |              |              |
| 83                   |              |              |              |              |              |              |
| 84                   |              |              |              |              |              |              |
| 85                   |              |              |              |              |              |              |
| TOTAL TAX DEPR       | (253,940)    | (256,062)    | (258,218)    | (260,410)    | (262,637)    | (264,900)    |
| TOTAL BOOK DEPR      | (136,600)    | (136,990)    | (134,823)    | (135,190)    | (135,556)    | (135,919)    |
| TAX OVER BOOK        | (117,340)    | (119,072)    | (123,395)    | (125,219)    | (127,081)    | (128,981)    |
| ACCUM. TAX OVER BOOK | (1,260,527)  | (1,379,599)  | (1,502,994)  | (1,628,213)  | (1,755,294)  | (1,884,275)  |

Account

363

Services to Customers









Reference

| % Reserved | Calc | 1 to 6 | 7 to 15 | 16 to 20 | 12      | 13      | 14      | 15      | 16      | 17      |
|------------|------|--------|---------|----------|---------|---------|---------|---------|---------|---------|
|            |      |        |         |          | -53.88% | -56.86% | -59.65% | -62.32% | -64.82% | -67.12% |

| Dep Tax              | Mains Vintage | MACR Life | 12           | 13           | 14           | 15           | 16           | 17           |
|----------------------|---------------|-----------|--------------|--------------|--------------|--------------|--------------|--------------|
|                      |               | 25        | 2,312,775.00 | 2,311,449.00 | 2,310,107.00 | 2,308,749.00 | 2,307,374.00 | 2,305,983.00 |
|                      |               |           | (1,326.00)   | (1,342.00)   | (1,358.00)   | (1,375.00)   | (1,391.00)   | (1,408.00)   |
|                      |               |           | 2,311,449.00 | 2,310,107.00 | 2,308,749.00 | 2,307,374.00 | 2,305,983.00 | 2,304,575.00 |
|                      |               |           | 33,157.00    | 33,555.00    | 33,957.00    | 34,365.00    | 34,777.00    | 35,195.00    |
|                      |               | 1         | (93,784.24)  | (93,746.48)  | (93,708.24)  | (93,669.56)  | (93,630.40)  | (93,590.80)  |
|                      |               | 2         | (1,326.28)   | (1,342.20)   | (1,358.28)   | (1,374.60)   | (1,391.08)   | (1,407.80)   |
|                      |               | 3         | (1,326.28)   | (1,342.20)   | (1,358.28)   | (1,374.60)   | (1,391.08)   | (1,407.80)   |
|                      |               | 4         | (1,326.28)   | (1,342.20)   | (1,358.28)   | (1,374.60)   | (1,391.08)   | (1,407.80)   |
|                      |               | 5         | (1,326.28)   | (1,342.20)   | (1,358.28)   | (1,374.60)   | (1,391.08)   | (1,407.80)   |
|                      |               | 6         | (1,326.28)   | (1,342.20)   | (1,358.28)   | (1,374.60)   | (1,391.08)   | (1,407.80)   |
|                      |               | 7         | (1,326.28)   | (1,342.20)   | (1,358.28)   | (1,374.60)   | (1,391.08)   | (1,407.80)   |
|                      |               | 8         | (1,326.28)   | (1,342.20)   | (1,358.28)   | (1,374.60)   | (1,391.08)   | (1,407.80)   |
|                      |               | 9         | (1,326.28)   | (1,342.20)   | (1,358.28)   | (1,374.60)   | (1,391.08)   | (1,407.80)   |
|                      |               | 10        | (1,326.28)   | (1,342.20)   | (1,358.28)   | (1,374.60)   | (1,391.08)   | (1,407.80)   |
|                      |               | 11        | (1,326.28)   | (1,342.20)   | (1,358.28)   | (1,374.60)   | (1,391.08)   | (1,407.80)   |
|                      |               | 12        | (1,326.28)   | (1,342.20)   | (1,358.28)   | (1,374.60)   | (1,391.08)   | (1,407.80)   |
|                      |               | 13        | (1,326.28)   | (1,342.20)   | (1,358.28)   | (1,374.60)   | (1,391.08)   | (1,407.80)   |
|                      |               | 14        |              |              | (1,358.28)   | (1,374.60)   | (1,391.08)   | (1,407.80)   |
|                      |               | 15        |              |              |              | (1,374.60)   | (1,391.08)   | (1,407.80)   |
|                      |               | 16        |              |              |              |              | (1,391.08)   | (1,407.80)   |
|                      |               | 17        |              |              |              |              |              | (1,407.80)   |
|                      |               | 18        |              |              |              |              |              |              |
|                      |               | 19        |              |              |              |              |              |              |
|                      |               | 20        |              |              |              |              |              |              |
|                      |               | 21        |              |              |              |              |              |              |
|                      |               | 22        |              |              |              |              |              |              |
|                      |               | 23        |              |              |              |              |              |              |
|                      |               | 24        |              |              |              |              |              |              |
|                      |               | 25        |              |              |              |              |              |              |
|                      |               | 26        |              |              |              |              |              |              |
|                      |               | 27        |              |              |              |              |              |              |
|                      |               | 28        |              |              |              |              |              |              |
|                      |               | 29        |              |              |              |              |              |              |
|                      |               | 30        |              |              |              |              |              |              |
|                      |               | 31        |              |              |              |              |              |              |
|                      |               | 32        |              |              |              |              |              |              |
|                      |               | 33        |              |              |              |              |              |              |
|                      |               | 34        |              |              |              |              |              |              |
|                      |               | 35        |              |              |              |              |              |              |
|                      |               | 36        |              |              |              |              |              |              |
|                      |               | 37        |              |              |              |              |              |              |
|                      |               | 38        |              |              |              |              |              |              |
|                      |               | 39        |              |              |              |              |              |              |
|                      |               | 40        |              |              |              |              |              |              |
|                      |               | 41        |              |              |              |              |              |              |
|                      |               | 42        |              |              |              |              |              |              |
|                      |               | 43        |              |              |              |              |              |              |
|                      |               | 44        |              |              |              |              |              |              |
|                      |               | 45        |              |              |              |              |              |              |
|                      |               | 46        |              |              |              |              |              |              |
|                      |               | 47        |              |              |              |              |              |              |
|                      |               | 48        |              |              |              |              |              |              |
|                      |               | 49        |              |              |              |              |              |              |
|                      |               | 50        |              |              |              |              |              |              |
|                      |               | 51        |              |              |              |              |              |              |
|                      |               | 52        |              |              |              |              |              |              |
|                      |               | 53        |              |              |              |              |              |              |
|                      |               | 54        |              |              |              |              |              |              |
|                      |               | 55        |              |              |              |              |              |              |
|                      |               | 56        |              |              |              |              |              |              |
|                      |               | 57        |              |              |              |              |              |              |
|                      |               | 58        |              |              |              |              |              |              |
|                      |               | 59        |              |              |              |              |              |              |
|                      |               | 60        |              |              |              |              |              |              |
|                      |               | 61        |              |              |              |              |              |              |
|                      |               | 62        |              |              |              |              |              |              |
|                      |               | 63        |              |              |              |              |              |              |
|                      |               | 64        |              |              |              |              |              |              |
|                      |               | 65        |              |              |              |              |              |              |
|                      |               | 66        |              |              |              |              |              |              |
|                      |               | 67        |              |              |              |              |              |              |
|                      |               | 68        |              |              |              |              |              |              |
|                      |               | 69        |              |              |              |              |              |              |
|                      |               | 70        |              |              |              |              |              |              |
|                      |               | 71        |              |              |              |              |              |              |
|                      |               | 72        |              |              |              |              |              |              |
|                      |               | 73        |              |              |              |              |              |              |
|                      |               | 74        |              |              |              |              |              |              |
|                      |               | 75        |              |              |              |              |              |              |
|                      |               | 76        |              |              |              |              |              |              |
|                      |               | 77        |              |              |              |              |              |              |
|                      |               | 78        |              |              |              |              |              |              |
|                      |               | 79        |              |              |              |              |              |              |
|                      |               | 80        |              |              |              |              |              |              |
|                      |               | 81        |              |              |              |              |              |              |
|                      |               | 82        |              |              |              |              |              |              |
|                      |               | 83        |              |              |              |              |              |              |
|                      |               | 84        |              |              |              |              |              |              |
|                      |               | 85        |              |              |              |              |              |              |
| TOTAL TAX DEPR.      |               |           | (108,373)    | (109,853)    | (111,366)    | (112,914)    | (114,497)    | (116,116)    |
| TOTAL BOOK DEPR.     |               |           | (103,803)    | (99,648)     | (96,745)     | (95,416)     | (92,363)     | (88,339)     |
| TAX OVER BOOK        |               |           | (4,570)      | (10,205)     | (14,621)     | (17,498)     | (22,134)     | (27,176)     |
| ACCUM. TAX OVER BOOK |               |           | 249,206      | 239,001      | 224,379      | 206,882      | 184,748      | 157,572      |

Account Plant 381 Treatment Plant Sewers Source

Reference

|                 |                 |                         | 1 to 6     | 7 to 15 | 16 to 20 | 12           | 13           | 14           | 15           | 16           | 17           |
|-----------------|-----------------|-------------------------|------------|---------|----------|--------------|--------------|--------------|--------------|--------------|--------------|
| Bbal            | Calc            |                         |            |         |          | 902,976.00   | 909,297.00   | 915,662.00   | 922,071.00   | 928,526.00   | 935,026.00   |
| Add             | Calc            |                         |            |         |          | 6,772.00     | 6,820.00     | 6,867.00     | 6,916.00     | 6,964.00     | 7,013.00     |
| Add %           | Input Pos %     |                         | 0.25%      | 0.75%   | 0.75%    | 0.75%        | 0.75%        | 0.75%        | 0.75%        | 0.75%        | 0.75%        |
| Ret             | Calc            |                         |            |         |          | (451.00)     | (455.00)     | (458.00)     | (461.00)     | (464.00)     | (468.00)     |
| Ret %           | Input Neg %     |                         | -0.05%     | -0.05%  | -0.05%   | -0.05%       | -0.05%       | -0.05%       | -0.05%       | -0.05%       | -0.05%       |
| Age             | Input Pos Yrs   |                         | 21.15      |         |          | 31.49        | 32.25        | 33.01        | 33.76        | 34.51        | 35.25        |
| Disp            | Input Pos Curve |                         | R3.0       |         |          | R3.0         | R3.0         | R3.0         | R3.0         | R3.0         | R3.0         |
| PL              | Input Pos Yrs   |                         | 45.00      |         |          | 45           | 45           | 45           | 45           | 45           | 45           |
| Age % PL        | Input Pos Yrs   |                         |            |         |          | 70           | 72           | 73           | 75           | 77           | 78           |
| Iowa Look       | Calc            |                         |            |         |          | R3.0070      | R3.0072      | R3.0073      | R3.0075      | R3.0077      | R3.0078      |
| Iowa Cond       | Calc            |                         |            |         |          | 0.382606735  | 0.368366241  | 0.361345062  | 0.347507057  | 0.333950386  | 0.327280922  |
| RL              | Calc            |                         |            |         |          | 17.2         | 16.6         | 16.3         | 15.6         | 15           | 14.7         |
| Ebal            | Input Pos \$s   | DCF Forecast Parameters | 861,634.00 |         |          | 909,297.00   | 915,662.00   | 922,071.00   | 928,526.00   | 935,026.00   | 941,571.00   |
| <b>Dep Book</b> |                 |                         |            |         |          |              |              |              |              |              |              |
| Bbal            | Calc            |                         |            |         |          | (355,734.54) | (386,001.57) | (416,114.63) | (445,887.34) | (474,758.30) | (503,458.89) |
| Dep Book        | Calc            |                         |            |         |          | (30,718.03)  | (30,568.06)  | (30,230.71)  | (29,331.96)  | (29,164.59)  | (28,899.59)  |
| RL              | Calc            |                         |            |         |          | 17.2         | 16.6         | 16.3         | 15.6         | 15           | 14.7         |
| Rate            | Calc            |                         |            |         |          | -3.39%       | -3.35%       | -3.29%       | -3.17%       | -3.13%       | -3.08%       |
| Ret             | Calc            |                         |            |         |          | 451.00       | 455.00       | 458.00       | 461.00       | 464.00       | 468.00       |
| Ebal            | Input Neg \$s   |                         |            |         |          | (386,001.57) | (416,114.63) | (445,887.34) | (474,758.30) | (503,458.89) | (531,890.48) |
| % Reserved      |                 |                         |            |         |          | -42.45%      | -45.44%      | -48.36%      | -51.13%      | -53.84%      | -56.49%      |
| Beg Net Book    | Calc            |                         |            |         |          | 547,241.46   | 523,295.43   | 499,547.37   | 476,183.66   | 453,767.70   | 431,567.11   |
| End Net Book    | Calc            |                         |            |         |          | 523,295.43   | 499,547.37   | 476,183.66   | 453,767.70   | 431,567.11   | 409,680.52   |
| % Reserved      | Calc            |                         |            |         |          | -42.45%      | -45.44%      | -48.36%      | -51.13%      | -53.84%      | -56.49%      |

Dep Tax

| Mains Vintage | MACR Life | 25      | 12          | 13          | 14          | 15          | 16          | 17          |
|---------------|-----------|---------|-------------|-------------|-------------|-------------|-------------|-------------|
|               |           |         | 856,826.00  | 856,375.00  | 855,920.00  | 855,462.00  | 855,001.00  | 854,537.00  |
|               |           |         | (451.00)    | (455.00)    | (458.00)    | (461.00)    | (464.00)    | (468.00)    |
|               |           |         | 856,375.00  | 855,920.00  | 855,462.00  | 855,001.00  | 854,537.00  | 854,069.00  |
|               |           |         | 6,772.00    | 6,820.00    | 6,867.00    | 6,916.00    | 6,964.00    | 7,013.00    |
|               |           |         | (34,525.88) | (34,509.60) | (34,493.16) | (34,476.68) | (34,460.04) | (34,443.28) |
| 1             |           | -0.0400 | (270.88)    | (272.80)    | (274.68)    | (276.64)    | (278.56)    | (280.52)    |
| 2             |           | -0.0400 | (270.88)    | (272.80)    | (274.68)    | (276.64)    | (278.56)    | (280.52)    |
| 3             |           | -0.0400 | (270.88)    | (272.80)    | (274.68)    | (276.64)    | (278.56)    | (280.52)    |
| 4             |           | -0.0400 | (270.88)    | (272.80)    | (274.68)    | (276.64)    | (278.56)    | (280.52)    |
| 5             |           | -0.0400 | (270.88)    | (272.80)    | (274.68)    | (276.64)    | (278.56)    | (280.52)    |
| 6             |           | -0.0400 | (270.88)    | (272.80)    | (274.68)    | (276.64)    | (278.56)    | (280.52)    |
| 7             |           | -0.0400 | (270.88)    | (272.80)    | (274.68)    | (276.64)    | (278.56)    | (280.52)    |
| 8             |           | -0.0400 | (270.88)    | (272.80)    | (274.68)    | (276.64)    | (278.56)    | (280.52)    |
| 9             |           | -0.0400 | (270.88)    | (272.80)    | (274.68)    | (276.64)    | (278.56)    | (280.52)    |
| 10            |           | -0.0400 | (270.88)    | (272.80)    | (274.68)    | (276.64)    | (278.56)    | (280.52)    |
| 11            |           | -0.0400 | (270.88)    | (272.80)    | (274.68)    | (276.64)    | (278.56)    | (280.52)    |
| 12            |           | -0.0400 | (270.88)    | (272.80)    | (274.68)    | (276.64)    | (278.56)    | (280.52)    |
| 13            |           | -0.0400 | (270.88)    | (272.80)    | (274.68)    | (276.64)    | (278.56)    | (280.52)    |
| 14            |           | -0.0400 |             | (272.80)    | (274.68)    | (276.64)    | (278.56)    | (280.52)    |
| 15            |           | -0.0400 |             |             | (274.68)    | (276.64)    | (278.56)    | (280.52)    |
| 16            |           | -0.0400 |             |             |             | (276.64)    | (278.56)    | (280.52)    |
| 17            |           | -0.0400 |             |             |             |             | (278.56)    | (280.52)    |
| 18            |           | -0.0400 |             |             |             |             |             | (280.52)    |
| 19            |           | -0.0400 |             |             |             |             |             |             |
| 20            |           | -0.0400 |             |             |             |             |             |             |
| 21            |           | -0.0400 |             |             |             |             |             |             |
| 22            |           | -0.0400 |             |             |             |             |             |             |
| 23            |           | -0.0400 |             |             |             |             |             |             |
| 24            |           | -0.0400 |             |             |             |             |             |             |
| 25            |           | -0.0400 |             |             |             |             |             |             |
| 26            |           | -0.0400 |             |             |             |             |             |             |
| 27            |           | -0.0400 |             |             |             |             |             |             |
| 28            |           | -0.0400 |             |             |             |             |             |             |
| 29            |           | -0.0400 |             |             |             |             |             |             |
| 30            |           | -0.0400 |             |             |             |             |             |             |
| 31            |           | -0.0400 |             |             |             |             |             |             |
| 32            |           | -0.0400 |             |             |             |             |             |             |
| 33            |           | -0.0400 |             |             |             |             |             |             |
| 34            |           | -0.0400 |             |             |             |             |             |             |
| 35            |           | -0.0400 |             |             |             |             |             |             |
| 36            |           | -0.0400 |             |             |             |             |             |             |
| 37            |           | -0.0400 |             |             |             |             |             |             |
| 38            |           | -0.0400 |             |             |             |             |             |             |
| 39            |           | -0.0400 |             |             |             |             |             |             |
| 40            |           | -0.0400 |             |             |             |             |             |             |
| 41            |           | -0.0400 |             |             |             |             |             |             |
| 42            |           | -0.0400 |             |             |             |             |             |             |
| 43            |           | -0.0400 |             |             |             |             |             |             |
| 44            |           | -0.0400 |             |             |             |             |             |             |
| 45            |           | -0.0400 |             |             |             |             |             |             |
| 46            |           | -0.0400 |             |             |             |             |             |             |
| 47            |           | -0.0400 |             |             |             |             |             |             |
| 48            |           | -0.0400 |             |             |             |             |             |             |
| 49            |           | -0.0400 |             |             |             |             |             |             |
| 50            |           | -0.0400 |             |             |             |             |             |             |
| 51            |           | -0.0400 |             |             |             |             |             |             |
| 52            |           | -0.0400 |             |             |             |             |             |             |
| 53            |           | -0.0400 |             |             |             |             |             |             |
| 54            |           | -0.0400 |             |             |             |             |             |             |
| 55            |           | -0.0400 |             |             |             |             |             |             |
| 56            |           | -0.0400 |             |             |             |             |             |             |
| 57            |           | -0.0400 |             |             |             |             |             |             |
| 58            |           | -0.0400 |             |             |             |             |             |             |
| 59            |           | -0.0400 |             |             |             |             |             |             |
| 60            |           | -0.0400 |             |             |             |             |             |             |
| 61            |           | -0.0400 |             |             |             |             |             |             |
| 62            |           | -0.0400 |             |             |             |             |             |             |
| 63            |           | -0.0400 |             |             |             |             |             |             |
| 64            |           | -0.0400 |             |             |             |             |             |             |
| 65            |           | -0.0400 |             |             |             |             |             |             |
| 66            |           | -0.0400 |             |             |             |             |             |             |
| 67            |           | -0.0400 |             |             |             |             |             |             |
| 68            |           | -0.0400 |             |             |             |             |             |             |
| 69            |           | -0.0400 |             |             |             |             |             |             |

Reference

|                      |  |         |        |         |          |          |          |          |          |          |          |
|----------------------|--|---------|--------|---------|----------|----------|----------|----------|----------|----------|----------|
|                      |  |         | 1 to 6 | 7 to 15 | 16 to 20 | 12       | 13       | 14       | 15       | 16       | 17       |
| 70                   |  | -0.0400 |        |         |          |          |          |          |          |          |          |
| 71                   |  | -0.0400 |        |         |          |          |          |          |          |          |          |
| 72                   |  | -0.0400 |        |         |          |          |          |          |          |          |          |
| 73                   |  | -0.0400 |        |         |          |          |          |          |          |          |          |
| 74                   |  | -0.0400 |        |         |          |          |          |          |          |          |          |
| 75                   |  | -0.0400 |        |         |          |          |          |          |          |          |          |
| 76                   |  | -0.0400 |        |         |          |          |          |          |          |          |          |
| 77                   |  | -0.0400 |        |         |          |          |          |          |          |          |          |
| 78                   |  | -0.0400 |        |         |          |          |          |          |          |          |          |
| 79                   |  | -0.0400 |        |         |          |          |          |          |          |          |          |
| 80                   |  | -0.0400 |        |         |          |          |          |          |          |          |          |
| 81                   |  | -0.0400 |        |         |          |          |          |          |          |          |          |
| 82                   |  | -0.0400 |        |         |          |          |          |          |          |          |          |
| 83                   |  | -0.0400 |        |         |          |          |          |          |          |          |          |
| 84                   |  | -0.0400 |        |         |          |          |          |          |          |          |          |
| 85                   |  | -0.0400 |        |         |          |          |          |          |          |          |          |
| TOTAL TAX DEPR.      |  |         |        |         |          | (37,506) | (37,783) | (38,064) | (38,350) | (38,638) | (38,932) |
| TOTAL BOOK DEPR.     |  |         |        |         |          | (30,718) | (30,568) | (30,231) | (29,332) | (29,165) | (28,900) |
| TAX OVER BOOK        |  |         |        |         |          | (6,788)  | (7,215)  | (7,833)  | (9,018)  | (9,474)  | (10,032) |
| ACCUM. TAX OVER BOOK |  |         |        |         |          | (37,995) | (45,210) | (53,044) | (62,061) | (71,535) | (81,567) |

|              |                 |                                |        |             |             |             |             |             |             |             |             |
|--------------|-----------------|--------------------------------|--------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Account      | 389             | Other Plant and Misc Equipment |        |             |             |             |             |             |             |             |             |
| Plant        |                 | Source                         |        |             |             |             |             |             |             |             |             |
| Bbal         | Calc            |                                |        |             |             | 474.00      | 474.00      | 474.00      | 474.00      | 474.00      | 474.00      |
| Add          | Calc            |                                |        |             |             | -           | -           | -           | -           | -           | -           |
| Add %        | Input Pos %     |                                | 0.10%  | 0.10%       | 0.10%       | 0.10%       | 0.10%       | 0.10%       | 0.10%       | 0.10%       | 0.10%       |
| Ret          | Calc            |                                |        |             |             | -           | -           | -           | -           | -           | -           |
| Ret %        | Input Neg %     |                                | -0.01% | -0.01%      | -0.01%      | -0.01%      | -0.01%      | -0.01%      | -0.01%      | -0.01%      | -0.01%      |
| Age          | Input Pos Yrs   |                                | 16.25  | 28.25       | 29.25       | 30.25       | 31.25       | 32.25       | 33.25       | 33.25       | 33.25       |
| Disp         | Input Pos Curve |                                | R3.0   | R3.0        | R3.0        | R3.0        | R3.0        | R3.0        | R3.0        | R3.0        | R3.0        |
| PL           | Input Pos Yrs   |                                | 45.00  | 45          | 45          | 45          | 45          | 45          | 45          | 45          | 45          |
| Age % PL     | Input Pos Yrs   |                                |        | 63          | 65          | 67          | 69          | 72          | 74          | 74          | 74          |
| Iowa Look    | Calc            |                                |        | R3.0063     | R3.0065     | R3.0067     | R3.0069     | R3.0072     | R3.0074     | R3.0074     | R3.0074     |
| Iowa Cond    | Calc            |                                |        | 0.434412994 | 0.419311142 | 0.404445572 | 0.389823723 | 0.368366241 | 0.354391556 | 0.354391556 | 0.354391556 |
| RL           | Calc            |                                |        | 19.5        | 18.9        | 18.2        | 17.5        | 16.6        | 15.9        | 15.9        | 15.9        |
| Ebal         | Input Pos \$    | DCF Forecast Parameters        | 474.00 | 474.00      | 474.00      | 474.00      | 474.00      | 474.00      | 474.00      | 474.00      | 474.00      |
| Dep Book     |                 |                                |        |             |             |             |             |             |             |             |             |
| Bbal         | Calc            |                                |        | (171.30)    | (186.28)    | (201.02)    | (215.48)    | (229.70)    | (243.68)    | (243.68)    | (243.68)    |
| Dep Book     | Calc            |                                |        | (14.98)     | (14.74)     | (14.46)     | (14.22)     | (13.98)     | (13.89)     | (13.89)     | (13.89)     |
| RL           | Calc            |                                |        | 19.5        | 18.9        | 18.2        | 17.5        | 16.6        | 15.9        | 15.9        | 15.9        |
| Rate         | Calc            |                                |        | -3.16%      | -3.11%      | -3.05%      | -3.00%      | -2.95%      | -2.93%      | -2.93%      | -2.93%      |
| Ret          | Calc            |                                |        | -           | -           | -           | -           | -           | -           | -           | -           |
| Ebal         | Input Neg \$    |                                |        | (186.28)    | (201.02)    | (215.48)    | (229.70)    | (243.68)    | (257.57)    | (257.57)    | (257.57)    |
| % Reserved   |                 |                                |        | -39.30%     | -42.41%     | -45.46%     | -48.46%     | -51.41%     | -54.34%     | -54.34%     | -54.34%     |
| Beg Net Book | Calc            |                                |        | 302.70      | 287.72      | 272.98      | 258.52      | 244.30      | 230.32      | 216.43      | 202.54      |
| End Net Book | Calc            |                                |        | 287.72      | 272.98      | 258.52      | 244.30      | 230.32      | 216.43      | 202.54      | 188.65      |
| % Reserved   | Calc            |                                |        | -39.30%     | -42.41%     | -45.46%     | -48.46%     | -51.41%     | -54.34%     | -54.34%     | -54.34%     |

|         |  |         |    |         |         |         |         |         |         |         |         |
|---------|--|---------|----|---------|---------|---------|---------|---------|---------|---------|---------|
| Dep Tax |  |         |    |         |         |         |         |         |         |         |         |
| Mains   |  | MACR    |    |         |         |         |         |         |         |         |         |
| Vintage |  | Life    | 25 |         |         |         |         |         |         |         |         |
|         |  |         |    | 12      | 13      | 14      | 15      | 16      | 17      |         |         |
|         |  |         |    | 474.00  | 474.00  | 474.00  | 474.00  | 474.00  | 474.00  | 474.00  | 474.00  |
|         |  |         |    | -       | -       | -       | -       | -       | -       | -       | -       |
|         |  |         |    | 474.00  | 474.00  | 474.00  | 474.00  | 474.00  | 474.00  | 474.00  | 474.00  |
|         |  |         |    | -       | -       | -       | -       | -       | -       | -       | -       |
|         |  |         |    | (18.96) | (18.96) | (18.96) | (18.96) | (18.96) | (18.96) | (18.96) | (18.96) |
| 1       |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 2       |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 3       |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 4       |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 5       |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 6       |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 7       |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 8       |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 9       |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 10      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 11      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 12      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 13      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 14      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 15      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 16      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 17      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 18      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 19      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 20      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 21      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 22      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 23      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 24      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 25      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 26      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 27      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 28      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 29      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 30      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 31      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 32      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 33      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 34      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 35      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 36      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 37      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 38      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 39      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 40      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 41      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 42      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 43      |  | -0.0400 |    |         |         |         |         |         |         |         |         |
| 44      |  | -0.0400 |    |         |         |         |         |         |         |         |         |

Reference

|                      |  | 1 to 6 | 7 to 15 | 16 to 20 | 12   | 13   | 14   | 15   | 16   | 17   |
|----------------------|--|--------|---------|----------|------|------|------|------|------|------|
| 45                   |  |        |         |          |      |      |      |      |      |      |
| 46                   |  |        |         |          |      |      |      |      |      |      |
| 47                   |  |        |         |          |      |      |      |      |      |      |
| 48                   |  |        |         |          |      |      |      |      |      |      |
| 49                   |  |        |         |          |      |      |      |      |      |      |
| 50                   |  |        |         |          |      |      |      |      |      |      |
| 51                   |  |        |         |          |      |      |      |      |      |      |
| 52                   |  |        |         |          |      |      |      |      |      |      |
| 53                   |  |        |         |          |      |      |      |      |      |      |
| 54                   |  |        |         |          |      |      |      |      |      |      |
| 55                   |  |        |         |          |      |      |      |      |      |      |
| 56                   |  |        |         |          |      |      |      |      |      |      |
| 57                   |  |        |         |          |      |      |      |      |      |      |
| 58                   |  |        |         |          |      |      |      |      |      |      |
| 59                   |  |        |         |          |      |      |      |      |      |      |
| 60                   |  |        |         |          |      |      |      |      |      |      |
| 61                   |  |        |         |          |      |      |      |      |      |      |
| 62                   |  |        |         |          |      |      |      |      |      |      |
| 63                   |  |        |         |          |      |      |      |      |      |      |
| 64                   |  |        |         |          |      |      |      |      |      |      |
| 65                   |  |        |         |          |      |      |      |      |      |      |
| 66                   |  |        |         |          |      |      |      |      |      |      |
| 67                   |  |        |         |          |      |      |      |      |      |      |
| 68                   |  |        |         |          |      |      |      |      |      |      |
| 69                   |  |        |         |          |      |      |      |      |      |      |
| 70                   |  |        |         |          |      |      |      |      |      |      |
| 71                   |  |        |         |          |      |      |      |      |      |      |
| 72                   |  |        |         |          |      |      |      |      |      |      |
| 73                   |  |        |         |          |      |      |      |      |      |      |
| 74                   |  |        |         |          |      |      |      |      |      |      |
| 75                   |  |        |         |          |      |      |      |      |      |      |
| 76                   |  |        |         |          |      |      |      |      |      |      |
| 77                   |  |        |         |          |      |      |      |      |      |      |
| 78                   |  |        |         |          |      |      |      |      |      |      |
| 79                   |  |        |         |          |      |      |      |      |      |      |
| 80                   |  |        |         |          |      |      |      |      |      |      |
| 81                   |  |        |         |          |      |      |      |      |      |      |
| 82                   |  |        |         |          |      |      |      |      |      |      |
| 83                   |  |        |         |          |      |      |      |      |      |      |
| 84                   |  |        |         |          |      |      |      |      |      |      |
| 85                   |  |        |         |          |      |      |      |      |      |      |
| TOTAL TAX DEPR.      |  |        |         |          | (19) | (19) | (19) | (19) | (19) | (19) |
| TOTAL BOOK DEPR.     |  |        |         |          | (15) | (15) | (14) | (14) | (14) | (14) |
| TAX OVER BOOK        |  |        |         |          | (4)  | (4)  | (5)  | (5)  | (5)  | (5)  |
| ACCUM. TAX OVER BOOK |  |        |         |          | (41) | (45) | (50) | (55) | (60) | (65) |

| Account         | 390             | Office Furniture and Equipment |          |            |            |            |            |            |            |            |          |
|-----------------|-----------------|--------------------------------|----------|------------|------------|------------|------------|------------|------------|------------|----------|
| <b>Plant</b>    |                 | Source                         |          |            |            |            |            |            |            |            |          |
| Bbal            | Calc            |                                |          | 5,040.00   | 5,040.00   | 5,040.00   | 5,040.00   | 5,040.00   | 5,040.00   | 5,040.00   | 5,040.00 |
| Add %           | Calc            |                                |          | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       | 1.00     |
| Ret %           | Input Pos %     |                                | 0.01%    | 0.01%      | 0.01%      | 0.01%      | 0.01%      | 0.01%      | 0.01%      | 0.01%      | 0.01%    |
| Ret %           | Calc            |                                |          | (1.00)     | (1.00)     | (1.00)     | (1.00)     | (1.00)     | (1.00)     | (1.00)     | (1.00)   |
| Age % PL        | Input Neg %     |                                | -0.01%   | -0.01%     | -0.01%     | -0.01%     | -0.01%     | -0.01%     | -0.01%     | -0.01%     | -0.01%   |
| Age % PL        | Input Pos Yrs   |                                | 13.65    | 25.65      | 26.64      | 27.63      | 28.62      | 29.61      | 30.6       |            |          |
| Disp            | Input Pos Curve |                                | R3.0     | R3.0       | R3.0       | R3.0       | R3.0       | R3.0       | R3.0       |            |          |
| PL              | Input Pos Yrs   |                                | 12.00    | 12         | 12         | 12         | 12         | 12         | 12         | 12         | 12       |
| Age % PL        | Input Pos Yrs   |                                |          | 214        | 222        | 230        | 239        | 247        | 255        |            |          |
| lowa Look       | Calc            |                                |          | R3.0214    | R3.0222    | R3.0230    | R3.0239    | R3.0247    | R3.0255    |            |          |
| lowa Cond       | Calc            |                                |          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        |
| RL              | Calc            |                                |          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        |
| Ebal            | Input Pos \$    | DCF Forecast Parameters        | 5,040.00 | 5,040.00   | 5,040.00   | 5,040.00   | 5,040.00   | 5,040.00   | 5,040.00   | 5,040.00   | 5,040.00 |
| <b>Dep Book</b> |                 |                                |          |            |            |            |            |            |            |            |          |
| Bbal            | Calc            |                                |          | (4,994.73) | (4,994.73) | (4,992.73) | (4,991.73) | (4,990.73) | (4,989.73) | (4,989.73) |          |
| Dep Book        | Calc            |                                |          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        |
| RL              | Calc            |                                |          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        |
| Rate            | Calc            |                                |          | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.00%    |
| Ret             | Calc            |                                |          | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       | 1.00       | 1.00     |
| Ebal            | Input Neg \$    |                                |          | (4,993.73) | (4,992.73) | (4,991.73) | (4,990.73) | (4,989.73) | (4,988.73) | (4,988.73) |          |
| % Reserved      |                 |                                |          | -99.08%    | -99.06%    | -99.04%    | -99.02%    | -99.00%    | -99.00%    | -98.98%    |          |
| Beg Net Book    | Calc            |                                |          | 45.27      | 46.27      | 47.27      | 48.27      | 49.27      | 50.27      | 51.27      | 52.27    |
| End Net Book    | Calc            |                                |          | 46.27      | 47.27      | 48.27      | 49.27      | 50.27      | 51.27      | 52.27      | 53.27    |
| % Reserved      |                 |                                |          | -99.08%    | -99.06%    | -99.04%    | -99.02%    | -99.00%    | -99.00%    | -98.98%    |          |

| Dep Tax | Mains   | MACR |  |          |          |          |          |          |          |  |  |
|---------|---------|------|--|----------|----------|----------|----------|----------|----------|--|--|
|         | Vintage | Life |  |          |          |          |          |          |          |  |  |
|         |         | 25   |  | 12       | 13       | 14       | 15       | 16       | 17       |  |  |
|         |         |      |  | 5,029.00 | 5,028.00 | 5,027.00 | 5,026.00 | 5,025.00 | 5,024.00 |  |  |
|         |         |      |  | (1.00)   | (1.00)   | (1.00)   | (1.00)   | (1.00)   | (1.00)   |  |  |
|         |         |      |  | 5,028.00 | 5,027.00 | 5,026.00 | 5,025.00 | 5,024.00 | 5,023.00 |  |  |
|         |         |      |  | 1.00     | 1.00     | 1.00     | 1.00     | 1.00     | 1.00     |  |  |
|         |         |      |  | (201.16) | (201.12) | (201.08) | (201.04) | (201.00) | (200.96) |  |  |
|         |         | 1    |  |          |          |          |          |          |          |  |  |
|         |         | 2    |  |          |          |          |          |          |          |  |  |
|         |         | 3    |  |          |          |          |          |          |          |  |  |
|         |         | 4    |  |          |          |          |          |          |          |  |  |
|         |         | 5    |  |          |          |          |          |          |          |  |  |
|         |         | 6    |  |          |          |          |          |          |          |  |  |
|         |         | 7    |  |          |          |          |          |          |          |  |  |
|         |         | 8    |  |          |          |          |          |          |          |  |  |
|         |         | 9    |  |          |          |          |          |          |          |  |  |
|         |         | 10   |  |          |          |          |          |          |          |  |  |
|         |         | 11   |  |          |          |          |          |          |          |  |  |
|         |         | 12   |  |          |          |          |          |          |          |  |  |
|         |         | 13   |  |          |          |          |          |          |          |  |  |
|         |         | 14   |  |          |          |          |          |          |          |  |  |
|         |         | 15   |  |          |          |          |          |          |          |  |  |
|         |         | 16   |  |          |          |          |          |          |          |  |  |
|         |         | 17   |  |          |          |          |          |          |          |  |  |
|         |         | 18   |  |          |          |          |          |          |          |  |  |
|         |         | 19   |  |          |          |          |          |          |          |  |  |
|         |         | 20   |  |          |          |          |          |          |          |  |  |

Reference

|                      |  | 1 to 6 | 7 to 15 | 16 to 20 | 12    | 13    | 14    | 15    | 16    | 17    |
|----------------------|--|--------|---------|----------|-------|-------|-------|-------|-------|-------|
| 21                   |  |        |         |          |       |       |       |       |       |       |
| 22                   |  |        |         |          |       |       |       |       |       |       |
| 23                   |  |        |         |          |       |       |       |       |       |       |
| 24                   |  |        |         |          |       |       |       |       |       |       |
| 25                   |  |        |         |          |       |       |       |       |       |       |
| 26                   |  |        |         |          |       |       |       |       |       |       |
| 27                   |  |        |         |          |       |       |       |       |       |       |
| 28                   |  |        |         |          |       |       |       |       |       |       |
| 29                   |  |        |         |          |       |       |       |       |       |       |
| 30                   |  |        |         |          |       |       |       |       |       |       |
| 31                   |  |        |         |          |       |       |       |       |       |       |
| 32                   |  |        |         |          |       |       |       |       |       |       |
| 33                   |  |        |         |          |       |       |       |       |       |       |
| 34                   |  |        |         |          |       |       |       |       |       |       |
| 35                   |  |        |         |          |       |       |       |       |       |       |
| 36                   |  |        |         |          |       |       |       |       |       |       |
| 37                   |  |        |         |          |       |       |       |       |       |       |
| 38                   |  |        |         |          |       |       |       |       |       |       |
| 39                   |  |        |         |          |       |       |       |       |       |       |
| 40                   |  |        |         |          |       |       |       |       |       |       |
| 41                   |  |        |         |          |       |       |       |       |       |       |
| 42                   |  |        |         |          |       |       |       |       |       |       |
| 43                   |  |        |         |          |       |       |       |       |       |       |
| 44                   |  |        |         |          |       |       |       |       |       |       |
| 45                   |  |        |         |          |       |       |       |       |       |       |
| 46                   |  |        |         |          |       |       |       |       |       |       |
| 47                   |  |        |         |          |       |       |       |       |       |       |
| 48                   |  |        |         |          |       |       |       |       |       |       |
| 49                   |  |        |         |          |       |       |       |       |       |       |
| 50                   |  |        |         |          |       |       |       |       |       |       |
| 51                   |  |        |         |          |       |       |       |       |       |       |
| 52                   |  |        |         |          |       |       |       |       |       |       |
| 53                   |  |        |         |          |       |       |       |       |       |       |
| 54                   |  |        |         |          |       |       |       |       |       |       |
| 55                   |  |        |         |          |       |       |       |       |       |       |
| 56                   |  |        |         |          |       |       |       |       |       |       |
| 57                   |  |        |         |          |       |       |       |       |       |       |
| 58                   |  |        |         |          |       |       |       |       |       |       |
| 59                   |  |        |         |          |       |       |       |       |       |       |
| 60                   |  |        |         |          |       |       |       |       |       |       |
| 61                   |  |        |         |          |       |       |       |       |       |       |
| 62                   |  |        |         |          |       |       |       |       |       |       |
| 63                   |  |        |         |          |       |       |       |       |       |       |
| 64                   |  |        |         |          |       |       |       |       |       |       |
| 65                   |  |        |         |          |       |       |       |       |       |       |
| 66                   |  |        |         |          |       |       |       |       |       |       |
| 67                   |  |        |         |          |       |       |       |       |       |       |
| 68                   |  |        |         |          |       |       |       |       |       |       |
| 69                   |  |        |         |          |       |       |       |       |       |       |
| 70                   |  |        |         |          |       |       |       |       |       |       |
| 71                   |  |        |         |          |       |       |       |       |       |       |
| 72                   |  |        |         |          |       |       |       |       |       |       |
| 73                   |  |        |         |          |       |       |       |       |       |       |
| 74                   |  |        |         |          |       |       |       |       |       |       |
| 75                   |  |        |         |          |       |       |       |       |       |       |
| 76                   |  |        |         |          |       |       |       |       |       |       |
| 77                   |  |        |         |          |       |       |       |       |       |       |
| 78                   |  |        |         |          |       |       |       |       |       |       |
| 79                   |  |        |         |          |       |       |       |       |       |       |
| 80                   |  |        |         |          |       |       |       |       |       |       |
| 81                   |  |        |         |          |       |       |       |       |       |       |
| 82                   |  |        |         |          |       |       |       |       |       |       |
| 83                   |  |        |         |          |       |       |       |       |       |       |
| 84                   |  |        |         |          |       |       |       |       |       |       |
| 85                   |  |        |         |          |       |       |       |       |       |       |
| TOTAL TAX DEPR.      |  |        |         |          | (202) | (202) | (202) | (202) | (202) | (202) |
| TOTAL BOOK DEPR.     |  |        |         |          | -     | -     | -     | -     | -     | -     |
| TAX OVER BOOK        |  |        |         |          | (202) | (202) | (202) | (202) | (202) | (202) |
| ACCUM. TAX OVER BOOK |  |        |         |          | 2,587 | 2,385 | 2,183 | 1,982 | 1,780 | 1,579 |

| Account      | 391             | Transportation Equipment |           |             |             |             |             |             |             |  |
|--------------|-----------------|--------------------------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| Plant        |                 | Source                   |           |             |             |             |             |             |             |  |
| Bbal         | Calc            |                          |           | 15,258.00   | 15,449.00   | 15,642.00   | 15,838.00   | 16,036.00   | 16,237.00   |  |
| Add          | Calc            |                          |           | 305.00      | 309.00      | 313.00      | 317.00      | 321.00      | 325.00      |  |
| Add %        | Input Pos %     |                          | 2.00%     | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       | 2.00%       |  |
| Ret          | Calc            |                          |           | (114.00)    | (116.00)    | (117.00)    | (119.00)    | (120.00)    | (122.00)    |  |
| Ret %        | Input Neg %     |                          | -0.75%    | -0.75%      | -0.75%      | -0.75%      | -0.75%      | -0.75%      | -0.75%      |  |
| Age          | Input Pos Yrs   |                          | 12.01     | 20.16       | 20.76       | 21.34       | 21.91       | 22.47       | 23.02       |  |
| Disp         | Input Pos Curve |                          | R3.0      | R3.0        | R3.0        | R3.0        | R3.0        | R3.0        | R3.0        |  |
| PL           | Input Pos Yrs   |                          | 10.00     | 10          | 10          | 10          | 10          | 10          | 10          |  |
| Age % PL     | Input Pos Yrs   |                          |           | 202         | 208         | 213         | 219         | 225         | 230         |  |
| lowa Look    | Calc            |                          |           | R3.0202     | R3.0208     | R3.0213     | R3.0219     | R3.0225     | R3.0230     |  |
| lowa Cond    | Calc            |                          |           | 0           | 0           | 0           | 0           | 0           | 0           |  |
| RL           | Calc            |                          |           | 0           | 0           | 0           | 0           | 0           | 0           |  |
| Ebal         | Input Pos \$s   | DCF Forecast Parameters  | 13,310.00 | 15,449.00   | 15,642.00   | 15,838.00   | 16,036.00   | 16,237.00   | 16,440.00   |  |
| Dep Book     |                 |                          |           |             |             |             |             |             |             |  |
| Bbal         | Calc            |                          |           | (14,366.25) | (14,252.25) | (14,136.25) | (14,019.25) | (13,900.25) | (13,780.25) |  |
| Dep Book     | Calc            |                          |           | -           | -           | -           | -           | -           | -           |  |
| RL           | Calc            |                          |           | 0           | 0           | 0           | 0           | 0           | 0           |  |
| Rate         | Calc            |                          |           | 0.00%       | 0.00%       | 0.00%       | 0.00%       | 0.00%       | 0.00%       |  |
| Ret          | Calc            |                          |           | 114.00      | 116.00      | 117.00      | 119.00      | 120.00      | 122.00      |  |
| Ebal         | Input Neg \$s   |                          |           | (14,252.25) | (14,136.25) | (14,019.25) | (13,900.25) | (13,780.25) | (13,658.25) |  |
| % Reserved   |                 |                          |           | -92.25%     | -90.37%     | -88.52%     | -86.68%     | -84.87%     | -83.08%     |  |
| Beg Net Book | Calc            |                          |           | 891.75      | 1,196.75    | 1,505.75    | 1,818.75    | 2,135.75    | 2,456.75    |  |
| End Net Book | Calc            |                          |           | 1,196.75    | 1,505.75    | 1,818.75    | 2,135.75    | 2,456.75    | 2,781.75    |  |
| % Reserved   |                 |                          |           | -92.25%     | -90.37%     | -88.52%     | -86.68%     | -84.87%     | -83.08%     |  |
| Dep Tax      |                 | Transportation Equipment | MACR      |             |             |             |             |             |             |  |

Reference

| Vintage              | Life |         | 1 to 6 | 7 to 15 | 16 to 20 | 12         | 13        | 14        | 15        | 16        | 17        |
|----------------------|------|---------|--------|---------|----------|------------|-----------|-----------|-----------|-----------|-----------|
|                      | 12   |         |        |         |          | 12,140.00  | 12,026.00 | 11,910.00 | 11,793.00 | 11,674.00 | 11,554.00 |
|                      |      |         |        |         |          | (114.00)   | (116.00)  | (117.00)  | (119.00)  | (120.00)  | (122.00)  |
|                      |      |         |        |         |          | 12,026.00  | 11,910.00 | 11,793.00 | 11,674.00 | 11,554.00 | 11,432.00 |
|                      |      |         |        |         |          | 305.00     | 309.00    | 313.00    | 317.00    | 321.00    | 325.00    |
|                      |      |         |        |         |          | (1,027.58) | -         | -         | -         | -         | -         |
| 1                    |      | -0.0833 |        |         |          | (25.42)    | (25.75)   | -         | -         | -         | -         |
| 2                    |      | -0.0833 |        |         |          | (25.42)    | (25.75)   | (26.08)   | -         | -         | -         |
| 3                    |      | -0.0833 |        |         |          | (25.42)    | (25.75)   | (26.08)   | (26.42)   | -         | -         |
| 4                    |      | -0.0833 |        |         |          | (25.42)    | (25.75)   | (26.08)   | (26.42)   | (26.75)   | -         |
| 5                    |      | -0.0833 |        |         |          | (25.42)    | (25.75)   | (26.08)   | (26.42)   | (26.75)   | (27.08)   |
| 6                    |      | -0.0833 |        |         |          | (25.42)    | (25.75)   | (26.08)   | (26.42)   | (26.75)   | (27.08)   |
| 7                    |      | -0.0833 |        |         |          | (25.42)    | (25.75)   | (26.08)   | (26.42)   | (26.75)   | (27.08)   |
| 8                    |      | -0.0833 |        |         |          | (25.42)    | (25.75)   | (26.08)   | (26.42)   | (26.75)   | (27.08)   |
| 9                    |      | -0.0833 |        |         |          | (25.42)    | (25.75)   | (26.08)   | (26.42)   | (26.75)   | (27.08)   |
| 10                   |      | -0.0833 |        |         |          | (25.42)    | (25.75)   | (26.08)   | (26.42)   | (26.75)   | (27.08)   |
| 11                   |      | -0.0833 |        |         |          | (25.42)    | (25.75)   | (26.08)   | (26.42)   | (26.75)   | (27.08)   |
| 12                   |      | -0.0833 |        |         |          | (25.42)    | (25.75)   | (26.08)   | (26.42)   | (26.75)   | (27.08)   |
| 13                   |      | -0.0833 |        |         |          |            | (25.75)   | (26.08)   | (26.42)   | (26.75)   | (27.08)   |
| 14                   |      | -0.0833 |        |         |          |            |           | (26.08)   | (26.42)   | (26.75)   | (27.08)   |
| 15                   |      | -0.0833 |        |         |          |            |           |           | (26.42)   | (26.75)   | (27.08)   |
| 16                   |      | -0.0833 |        |         |          |            |           |           |           | (26.75)   | (27.08)   |
| 17                   |      | -0.0833 |        |         |          |            |           |           |           |           | (27.08)   |
| 18                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 19                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 20                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 21                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 22                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 23                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 24                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 25                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 26                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 27                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 28                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 29                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 30                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 31                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 32                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 33                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 34                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 35                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 36                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 37                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 38                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 39                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 40                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 41                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 42                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 43                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 44                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 45                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 46                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 47                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 48                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 49                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 50                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 51                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 52                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 53                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 54                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 55                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 56                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 57                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 58                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 59                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 60                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 61                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 62                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 63                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 64                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 65                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 66                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 67                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 68                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 69                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 70                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 71                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 72                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 73                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 74                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 75                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 76                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 77                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 78                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 79                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 80                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 81                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 82                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 83                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 84                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| 85                   |      | -0.0833 |        |         |          |            |           |           |           |           |           |
| TOTAL TAX DEPR.      |      |         |        |         |          | (1,307)    | (309)     | (313)     | (317)     | (321)     | (325)     |
| TOTAL BOOK DEPR.     |      |         |        |         |          | -          | -         | -         | -         | -         | -         |
| TAX OVER BOOK        |      |         |        |         |          | (1,307)    | (309)     | (313)     | (317)     | (321)     | (325)     |
| ACCUM. TAX OVER BOOK |      |         |        |         |          | 1,010      | 701       | 388       | 71        | (250)     | (575)     |

| Account | 392         | Stores Equipment |       |       |          |          |          |          |          |          |
|---------|-------------|------------------|-------|-------|----------|----------|----------|----------|----------|----------|
| Plant   |             | Source           |       |       |          |          |          |          |          |          |
| Bbal    | Calc        |                  |       |       | 5,988.00 | 5,988.00 | 5,988.00 | 5,988.00 | 5,988.00 | 5,988.00 |
| Add     | Calc        |                  |       |       | -        | -        | -        | -        | -        | -        |
| Add %   | Input Pos % |                  | 0.00% | 0.00% | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| Ret     | Calc        |                  |       |       | -        | -        | -        | -        | -        | -        |
| Ret %   | Input Neg % |                  | 0.00% | 0.00% | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |



Reference

|                      |         | 1 to 6 | 7 to 15 | 16 to 20 | 12    | 13    | 14    | 15    | 16    | 17      |
|----------------------|---------|--------|---------|----------|-------|-------|-------|-------|-------|---------|
| 75                   | -0.0400 |        |         |          |       |       |       |       |       |         |
| 76                   | -0.0400 |        |         |          |       |       |       |       |       |         |
| 77                   | -0.0400 |        |         |          |       |       |       |       |       |         |
| 78                   | -0.0400 |        |         |          |       |       |       |       |       |         |
| 79                   | -0.0400 |        |         |          |       |       |       |       |       |         |
| 80                   | -0.0400 |        |         |          |       |       |       |       |       |         |
| 81                   | -0.0400 |        |         |          |       |       |       |       |       |         |
| 82                   | -0.0400 |        |         |          |       |       |       |       |       |         |
| 83                   | -0.0400 |        |         |          |       |       |       |       |       |         |
| 84                   | -0.0400 |        |         |          |       |       |       |       |       |         |
| 85                   | -0.0400 |        |         |          |       |       |       |       |       |         |
| TOTAL TAX DEPR.      |         |        |         |          | (240) | (240) | (240) | (240) | (240) | (240)   |
| TOTAL BOOK DEPR.     |         |        |         |          | (178) | (178) | (177) | (173) | (172) | (171)   |
| TAX OVER BOOK        |         |        |         |          | (61)  | (62)  | (63)  | (66)  | (67)  | (68)    |
| ACCUM. TAX OVER BOOK |         |        |         |          | (705) | (767) | (830) | (896) | (963) | (1,032) |

| Account                     | 393             | Tools, Shop, and Garage Equipment |           |             |             |             |             |             |             |  |  |  |
|-----------------------------|-----------------|-----------------------------------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|--|--|--|
| Plant                       |                 | Source                            |           |             |             |             |             |             |             |  |  |  |
| Bbal                        | Calc            |                                   |           | 45,277.00   | 45,617.00   | 45,959.00   | 46,304.00   | 46,651.00   | 47,001.00   |  |  |  |
| Add                         | Calc            |                                   |           | 453.00      | 456.00      | 460.00      | 463.00      | 467.00      | 470.00      |  |  |  |
| Add %                       | Input Pos %     |                                   | 1.00%     | 1.00%       | 1.00%       | 1.00%       | 1.00%       | 1.00%       | 1.00%       |  |  |  |
| Ret                         | Calc            |                                   |           | (113.00)    | (114.00)    | (115.00)    | (116.00)    | (117.00)    | (118.00)    |  |  |  |
| Ret %                       | Input Neg %     |                                   | -0.25%    | -0.25%      | -0.25%      | -0.25%      | -0.25%      | -0.25%      | -0.25%      |  |  |  |
| Age                         | Input Pos Yrs   |                                   |           | 12.21       | 22.16       | 22.94       | 23.71       | 24.47       | 25.22       |  |  |  |
| Disp                        | Input Pos Curve |                                   |           | R3.0        | R3.0        | R3.0        | R3.0        | R3.0        | R3.0        |  |  |  |
| PL                          | Input Pos Yrs   |                                   |           | 35.00       |             |             |             |             |             |  |  |  |
| Age % PL                    | Input Pos Yrs   |                                   |           |             | 35          | 35          | 35          | 35          | 35          |  |  |  |
| Iowa Look                   | Calc            |                                   |           |             | 63          | 66          | 68          | 70          | 72          |  |  |  |
| Iowa Cond                   | Calc            |                                   |           | R3.0063     | R3.0066     | R3.0068     | R3.0070     | R3.0072     | R3.0074     |  |  |  |
| RL                          | Calc            |                                   |           | 0.434412994 | 0.411848373 | 0.397103691 | 0.382606735 | 0.368366241 | 0.354391556 |  |  |  |
| Ebal                        | Input Pos \$s   | DCF Forecast Parameters           | 41,705.00 | 45,617.00   | 45,959.00   | 46,304.00   | 46,651.00   | 47,001.00   | 47,353.00   |  |  |  |
| Dep Book                    |                 |                                   |           |             |             |             |             |             |             |  |  |  |
| Bbal                        | Calc            |                                   |           | (18,341.69) | (19,951.13) | (21,531.29) | (23,118.54) | (24,675.73) | (26,207.01) |  |  |  |
| Dep Book                    | Calc            |                                   |           | (1,722.44)  | (1,694.16)  | (1,702.25)  | (1,673.19)  | (1,648.28)  | (1,618.17)  |  |  |  |
| RL                          | Calc            |                                   |           | 15.2        | 14.4        | 13.9        | 13.4        | 12.9        | 12.4        |  |  |  |
| Rate                        | Calc            |                                   |           | -3.79%      | -3.70%      | -3.69%      | -3.60%      | -3.52%      | -3.43%      |  |  |  |
| Ret                         | Calc            |                                   |           | 113.00      | 114.00      | 115.00      | 116.00      | 117.00      | 118.00      |  |  |  |
| Ebal                        | Input Neg \$s   |                                   |           | (19,951.13) | (21,531.29) | (23,118.54) | (24,675.73) | (26,207.01) | (27,707.18) |  |  |  |
| % Reserved                  |                 |                                   |           | -43.74%     | -46.85%     | -49.93%     | -52.89%     | -55.76%     | -58.51%     |  |  |  |
| Beg Net Book                | Calc            |                                   |           | 26,935.31   | 25,665.87   | 24,427.71   | 23,185.46   | 21,975.27   | 20,793.99   |  |  |  |
| End Net Book                | Calc            |                                   |           | 25,665.87   | 24,427.71   | 23,185.46   | 21,975.27   | 20,793.99   | 19,645.82   |  |  |  |
| % Reserved                  | Calc            |                                   |           | -43.74%     | -46.85%     | -49.93%     | -52.89%     | -55.76%     | -58.51%     |  |  |  |
| Dep Tax                     |                 |                                   |           |             |             |             |             |             |             |  |  |  |
| Tools, Shop, and Garage Equ | MACR            |                                   |           |             |             |             |             |             |             |  |  |  |
| Vintage                     | Life            |                                   |           | 12          | 13          | 14          | 15          | 16          | 17          |  |  |  |
|                             | 25              |                                   |           | 40,514.00   | 40,401.00   | 40,287.00   | 40,172.00   | 40,056.00   | 39,939.00   |  |  |  |
|                             |                 |                                   |           | (113.00)    | (114.00)    | (115.00)    | (116.00)    | (117.00)    | (118.00)    |  |  |  |
|                             |                 |                                   |           | 40,401.00   | 40,287.00   | 40,172.00   | 40,056.00   | 39,939.00   | 39,821.00   |  |  |  |
|                             |                 |                                   |           | 453.00      | 456.00      | 460.00      | 463.00      | 467.00      | 470.00      |  |  |  |
| 1                           |                 | -0.0400                           |           | (1,634.16)  | (1,629.72)  | (1,625.28)  | (1,620.76)  | (1,616.24)  | (1,611.64)  |  |  |  |
| 2                           |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 3                           |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 4                           |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 5                           |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 6                           |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 7                           |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 8                           |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 9                           |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 10                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 11                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 12                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 13                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 14                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 15                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 16                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 17                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 18                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 19                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 20                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 21                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 22                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 23                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 24                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 25                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 26                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 27                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 28                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 29                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 30                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 31                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 32                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 33                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 34                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 35                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 36                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 37                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 38                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 39                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 40                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 41                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 42                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 43                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 44                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 45                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 46                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 47                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 48                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |
| 49                          |                 | -0.0400                           |           | (18.12)     | (18.24)     | (18.40)     | (18.52)     | (18.68)     | (18.80)     |  |  |  |

Reference

|                      |  | 1 to 6  | 7 to 15 | 16 to 20 | 12      | 13      | 14      | 15      | 16      | 17      |
|----------------------|--|---------|---------|----------|---------|---------|---------|---------|---------|---------|
| 50                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 51                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 52                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 53                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 54                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 55                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 56                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 57                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 58                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 59                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 60                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 61                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 62                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 63                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 64                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 65                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 66                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 67                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 68                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 69                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 70                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 71                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 72                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 73                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 74                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 75                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 76                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 77                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 78                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 79                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 80                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 81                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 82                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 83                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 84                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| 85                   |  | -0.0400 |         |          |         |         |         |         |         |         |
| TOTAL TAX DEPR.      |  |         |         |          | (1,833) | (1,849) | (1,864) | (1,880) | (1,896) | (1,912) |
| TOTAL BOOK DEPR.     |  |         |         |          | (1,722) | (1,694) | (1,702) | (1,673) | (1,648) | (1,618) |
| TAX OVER BOOK        |  |         |         |          | (111)   | (154)   | (162)   | (207)   | (248)   | (294)   |
| ACCUM. TAX OVER BOOK |  |         |         |          | 196     | 42      | (120)   | (327)   | (575)   | (870)   |

| Account              | 394             | Laboratory Equipment    | Source |             |             |            |            |            |            |            |
|----------------------|-----------------|-------------------------|--------|-------------|-------------|------------|------------|------------|------------|------------|
| Plant                | Calc            |                         |        |             |             |            |            |            |            |            |
| Bbal                 | Calc            |                         |        | 1,335.00    | 1,335.00    | 1,335.00   | 1,335.00   | 1,335.00   | 1,335.00   | 1,335.00   |
| Add                  | Calc            |                         |        | -           | -           | -          | -          | -          | -          | -          |
| Add %                | Input Pos %     |                         |        | 0.00%       | 0.00%       | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.00%      |
| Ret                  | Calc            |                         |        | -           | -           | -          | -          | -          | -          | -          |
| Ret %                | Input Neg %     |                         |        | 0.00%       | 0.00%       | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.00%      |
| Age                  | Input Pos Yrs   |                         |        | 19.05       | 31.05       | 32.05      | 33.05      | 34.05      | 35.05      | 36.05      |
| Disp                 | Input Pos Curve |                         |        | R3.0        | R3.0        | R3.0       | R3.0       | R3.0       | R3.0       | R3.0       |
| PL                   | Input Pos Yrs   |                         |        | 20.00       | 20          | 20         | 20         | 20         | 20         | 20         |
| Age % PL             | Input Pos Yrs   |                         |        | 155         | 160         | 165        | 170        | 175        | 180        | 180        |
| Iowa Look            | Calc            |                         |        | R3.0155     | R3.0160     | R3.0165    | R3.0170    | R3.0175    | R3.0180    |            |
| Iowa Cond            | Calc            |                         |        | 0.033480971 | 0.021569581 | 0.01039243 | 0          | 0          | 0          | 0          |
| RL                   | Calc            |                         |        | 0.7         | 0.4         | 0.2        | 0          | 0          | 0          | 0          |
| Ebal                 | Input Pos \$s   | DCF Forecast Parameters |        | 1,335.00    | 1,335.00    | 1,335.00   | 1,335.00   | 1,335.00   | 1,335.00   | 1,335.00   |
| Dep Book             |                 |                         |        |             |             |            |            |            |            |            |
| Bbal                 | Calc            |                         |        | (1,334.20)  | (1,335.13)  | (1,335.00) | (1,335.00) | (1,335.00) | (1,335.00) | (1,335.00) |
| Dep Book             | Calc            |                         |        | (0.93)      | 0.13        | -          | -          | -          | -          | -          |
| RL                   | Calc            |                         |        | 0.7         | 0.4         | 0.2        | 0          | 0          | 0          | 0          |
| Rate                 | Calc            |                         |        | -0.07%      | 0.01%       | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.00%      |
| Ret                  | Calc            |                         |        | -           | -           | -          | -          | -          | -          | -          |
| Ebal                 | Input Neg \$s   |                         |        | (1,335.13)  | (1,335.00)  | (1,335.00) | (1,335.00) | (1,335.00) | (1,335.00) | (1,335.00) |
| % Reserved           |                 |                         |        | -100.01%    | -100.00%    | -100.00%   | -100.00%   | -100.00%   | -100.00%   | -100.00%   |
| Beg Net Book         | Calc            |                         |        | 0.80        | (0.13)      | -          | -          | -          | -          | -          |
| End Net Book         | Calc            |                         |        | (0.13)      | -           | -          | -          | -          | -          | -          |
| % Reserved           | Calc            |                         |        | -100.01%    | -100.00%    | -100.00%   | -100.00%   | -100.00%   | -100.00%   | -100.00%   |
| Dep Tax              |                 |                         |        |             |             |            |            |            |            |            |
| Laboratory Equipment | MACR            |                         |        |             |             |            |            |            |            |            |
| Vintage              | Life            |                         |        |             |             |            |            |            |            |            |
|                      | 25              |                         |        | 12          | 13          | 14         | 15         | 16         | 17         |            |
|                      |                 |                         |        | 1,335.00    | 1,335.00    | 1,335.00   | 1,335.00   | 1,335.00   | 1,335.00   | 1,335.00   |
|                      |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
|                      |                 |                         |        | 1,335.00    | 1,335.00    | 1,335.00   | 1,335.00   | 1,335.00   | 1,335.00   | 1,335.00   |
|                      |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 1                    |                 |                         |        | (53.40)     | (53.40)     | (53.40)    | (53.40)    | (53.40)    | (53.40)    | (53.40)    |
| 2                    |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 3                    |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 4                    |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 5                    |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 6                    |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 7                    |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 8                    |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 9                    |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 10                   |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 11                   |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 12                   |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 13                   |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 14                   |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 15                   |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 16                   |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 17                   |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 18                   |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 19                   |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 20                   |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 21                   |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 22                   |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 23                   |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |
| 24                   |                 |                         |        | -           | -           | -          | -          | -          | -          | -          |

Reference

|                      | 1 to 6 | 7 to 15 | 16 to 20 | 12   | 13   | 14   | 15   | 16   | 17   |
|----------------------|--------|---------|----------|------|------|------|------|------|------|
| 25                   |        |         |          |      |      |      |      |      |      |
| 26                   |        |         |          |      |      |      |      |      |      |
| 27                   |        |         |          |      |      |      |      |      |      |
| 28                   |        |         |          |      |      |      |      |      |      |
| 29                   |        |         |          |      |      |      |      |      |      |
| 30                   |        |         |          |      |      |      |      |      |      |
| 31                   |        |         |          |      |      |      |      |      |      |
| 32                   |        |         |          |      |      |      |      |      |      |
| 33                   |        |         |          |      |      |      |      |      |      |
| 34                   |        |         |          |      |      |      |      |      |      |
| 35                   |        |         |          |      |      |      |      |      |      |
| 36                   |        |         |          |      |      |      |      |      |      |
| 37                   |        |         |          |      |      |      |      |      |      |
| 38                   |        |         |          |      |      |      |      |      |      |
| 39                   |        |         |          |      |      |      |      |      |      |
| 40                   |        |         |          |      |      |      |      |      |      |
| 41                   |        |         |          |      |      |      |      |      |      |
| 42                   |        |         |          |      |      |      |      |      |      |
| 43                   |        |         |          |      |      |      |      |      |      |
| 44                   |        |         |          |      |      |      |      |      |      |
| 45                   |        |         |          |      |      |      |      |      |      |
| 46                   |        |         |          |      |      |      |      |      |      |
| 47                   |        |         |          |      |      |      |      |      |      |
| 48                   |        |         |          |      |      |      |      |      |      |
| 49                   |        |         |          |      |      |      |      |      |      |
| 50                   |        |         |          |      |      |      |      |      |      |
| 51                   |        |         |          |      |      |      |      |      |      |
| 52                   |        |         |          |      |      |      |      |      |      |
| 53                   |        |         |          |      |      |      |      |      |      |
| 54                   |        |         |          |      |      |      |      |      |      |
| 55                   |        |         |          |      |      |      |      |      |      |
| 56                   |        |         |          |      |      |      |      |      |      |
| 57                   |        |         |          |      |      |      |      |      |      |
| 58                   |        |         |          |      |      |      |      |      |      |
| 59                   |        |         |          |      |      |      |      |      |      |
| 60                   |        |         |          |      |      |      |      |      |      |
| 61                   |        |         |          |      |      |      |      |      |      |
| 62                   |        |         |          |      |      |      |      |      |      |
| 63                   |        |         |          |      |      |      |      |      |      |
| 64                   |        |         |          |      |      |      |      |      |      |
| 65                   |        |         |          |      |      |      |      |      |      |
| 66                   |        |         |          |      |      |      |      |      |      |
| 67                   |        |         |          |      |      |      |      |      |      |
| 68                   |        |         |          |      |      |      |      |      |      |
| 69                   |        |         |          |      |      |      |      |      |      |
| 70                   |        |         |          |      |      |      |      |      |      |
| 71                   |        |         |          |      |      |      |      |      |      |
| 72                   |        |         |          |      |      |      |      |      |      |
| 73                   |        |         |          |      |      |      |      |      |      |
| 74                   |        |         |          |      |      |      |      |      |      |
| 75                   |        |         |          |      |      |      |      |      |      |
| 76                   |        |         |          |      |      |      |      |      |      |
| 77                   |        |         |          |      |      |      |      |      |      |
| 78                   |        |         |          |      |      |      |      |      |      |
| 79                   |        |         |          |      |      |      |      |      |      |
| 80                   |        |         |          |      |      |      |      |      |      |
| 81                   |        |         |          |      |      |      |      |      |      |
| 82                   |        |         |          |      |      |      |      |      |      |
| 83                   |        |         |          |      |      |      |      |      |      |
| 84                   |        |         |          |      |      |      |      |      |      |
| 85                   |        |         |          |      |      |      |      |      |      |
| TOTAL TAX DEPR.      |        |         |          | (53) | (53) | (53) | (53) | (53) | (53) |
| TOTAL BOOK DEPR.     |        |         |          | (1)  | 0    | -    | -    | -    | -    |
| TAX OVER BOOK        |        |         |          | (52) | (54) | (53) | (53) | (53) | (53) |
| ACCUM. TAX OVER BOOK |        |         |          | 694  | 641  | 587  | 534  | 481  | 427  |

| Account                  | 395             | Power Operated Equipment | Source |             |             |             |             |            |            |
|--------------------------|-----------------|--------------------------|--------|-------------|-------------|-------------|-------------|------------|------------|
| Plant                    |                 |                          |        |             |             |             |             |            |            |
| Bbal                     | Calc            |                          |        | 1,756.00    | 1,756.00    | 1,756.00    | 1,756.00    | 1,756.00   | 1,756.00   |
| Add                      | Calc            |                          |        | -           | -           | -           | -           | -          | -          |
| Add %                    | Input Pos %     |                          |        | 0.00%       | 0.00%       | 0.00%       | 0.00%       | 0.00%      | 0.00%      |
| Ret                      | Calc            |                          |        | -           | -           | -           | -           | -          | -          |
| Ret %                    | Input Neg %     |                          |        | 0.00%       | 0.00%       | 0.00%       | 0.00%       | 0.00%      | 0.00%      |
| Age                      | Input Pos Yrs   |                          |        | 5.25        | 17.25       | 18.25       | 19.25       | 20.25      | 21.25      |
| Disp                     | Input Pos Curve |                          |        | R3.0        | R3.0        | R3.0        | R3.0        | R3.0       | R3.0       |
| PL                       | Input Pos Yrs   |                          |        | 15          | 15          | 15          | 15          | 15         | 15         |
| Age % PL                 | Input Pos Yrs   |                          |        | 115         | 122         | 128         | 135         | 142        | 148        |
| Iowa Look                | Calc            |                          |        | R3.0115     | R3.0122     | R3.0128     | R3.0135     | R3.0142    | R3.0148    |
| Iowa Cond                | Calc            |                          |        | 0.141582336 | 0.119588108 | 0.102778215 | 0.084408312 | 0.06638751 | 0.05099246 |
| RL                       | Calc            |                          |        | 2.1         | 1.8         | 1.5         | 1.3         | 1          | 0.8        |
| Ebal                     | Input Pos \$s   | DCF Forecast Parameters  |        | 1,756.00    | 1,756.00    | 1,756.00    | 1,756.00    | 1,756.00   | 1,756.00   |
| Dep Book                 |                 |                          |        |             |             |             |             |            |            |
| Bbal                     | Calc            |                          |        | (1,590.76)  | (1,656.79)  | (1,704.03)  | (1,732.83)  | (1,748.28) | (1,754.25) |
| Dep Book                 | Calc            |                          |        | (66.03)     | (47.24)     | (28.80)     | (15.45)     | (5.97)     | (1.76)     |
| RL                       | Calc            |                          |        | 2.1         | 1.8         | 1.5         | 1.3         | 1          | 0.8        |
| Rate                     | Calc            |                          |        | -3.76%      | -2.69%      | -1.64%      | -0.88%      | -0.34%     | -0.10%     |
| Ret                      | Calc            |                          |        | -           | -           | -           | -           | -          | -          |
| Ebal                     | Input Neg \$s   |                          |        | (1,656.79)  | (1,704.03)  | (1,732.83)  | (1,748.28)  | (1,754.25) | (1,756.01) |
| % Reserved               |                 |                          |        | -94.35%     | -97.04%     | -98.68%     | -99.56%     | -99.90%    | -100.00%   |
| Beg Net Book             | Calc            |                          |        | 165.24      | 99.21       | 51.97       | 23.17       | 7.72       | 1.75       |
| End Net Book             | Calc            |                          |        | 99.21       | 51.97       | 23.17       | 7.72        | 1.75       | (0.01)     |
| % Reserved               | Calc            |                          |        | -94.35%     | -97.04%     | -98.68%     | -99.56%     | -99.90%    | -100.00%   |
| Dep Tax                  |                 |                          |        |             |             |             |             |            |            |
| Power Operated Equipment | MACR            |                          |        |             |             |             |             |            |            |
| Vintage                  | Life            |                          |        | 12          | 13          | 14          | 15          | 16         | 17         |
|                          |                 |                          |        | 1,756.00    | 1,756.00    | 1,756.00    | 1,756.00    | 1,756.00   | 1,756.00   |

Reference

|                      |         | 1 to 6 | 7 to 15 | 16 to 20 | 12       | 13       | 14       | 15       | 16       | 17       |
|----------------------|---------|--------|---------|----------|----------|----------|----------|----------|----------|----------|
|                      |         |        |         |          | 1,756.00 | 1,756.00 | 1,756.00 | 1,756.00 | 1,756.00 | 1,756.00 |
| 1                    | -0.0667 |        |         |          | (117.07) | (117.07) | (117.07) | (117.07) |          |          |
| 2                    | -0.0667 |        |         |          |          |          |          |          |          |          |
| 3                    | -0.0667 |        |         |          |          |          |          |          |          |          |
| 4                    | -0.0667 |        |         |          |          |          |          |          |          |          |
| 5                    | -0.0667 |        |         |          |          |          |          |          |          |          |
| 6                    | -0.0667 |        |         |          |          |          |          |          |          |          |
| 7                    | -0.0667 |        |         |          |          |          |          |          |          |          |
| 8                    | -0.0667 |        |         |          |          |          |          |          |          |          |
| 9                    | -0.0667 |        |         |          |          |          |          |          |          |          |
| 10                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 11                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 12                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 13                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 14                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 15                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 16                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 17                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 18                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 19                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 20                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 21                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 22                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 23                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 24                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 25                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 26                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 27                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 28                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 29                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 30                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 31                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 32                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 33                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 34                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 35                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 36                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 37                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 38                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 39                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 40                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 41                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 42                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 43                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 44                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 45                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 46                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 47                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 48                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 49                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 50                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 51                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 52                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 53                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 54                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 55                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 56                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 57                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 58                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 59                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 60                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 61                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 62                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 63                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 64                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 65                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 66                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 67                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 68                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 69                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 70                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 71                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 72                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 73                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 74                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 75                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 76                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 77                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 78                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 79                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 80                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 81                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 82                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 83                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 84                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| 85                   | -0.0667 |        |         |          |          |          |          |          |          |          |
| TOTAL TAX DEPR.      |         |        |         |          | (117)    | (117)    | (117)    | (117)    | -        | -        |
| TOTAL BOOK DEPR.     |         |        |         |          | (66)     | (47)     | (29)     | (15)     | (6)      | (2)      |
| TAX OVER BOOK        |         |        |         |          | (51)     | (70)     | (88)     | (102)    | 6        | 2        |
| ACCUM. TAX OVER BOOK |         |        |         |          | 252      | 182      | 94       | (8)      | (2)      | 0        |

| Account | 396             | Communications Equipment |       |       |          |          |          |          |          |          |  |
|---------|-----------------|--------------------------|-------|-------|----------|----------|----------|----------|----------|----------|--|
| Plant   |                 | Source                   |       |       |          |          |          |          |          |          |  |
| Bbal    | Calc            |                          |       |       | 2,845.00 | 2,845.00 | 2,845.00 | 2,845.00 | 2,845.00 | 2,845.00 |  |
| Add     | Calc            |                          |       |       | -        | -        | -        | -        | -        | -        |  |
| Add %   | Input Pos %     | 0.00%                    | 0.00% | 0.00% | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |  |
| Ret     | Calc            |                          |       |       | -        | -        | -        | -        | -        | -        |  |
| Ret %   | Input Neg %     | 0.00%                    | 0.00% | 0.00% | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    | 0.00%    |  |
| Age     | Input Pos Yrs   | 7.77                     |       |       | 19.77    | 20.77    | 21.77    | 22.77    | 23.77    | 24.77    |  |
| Disp    | Input Pos Curve | R3.0                     |       |       | R3.0     | R3.0     | R3.0     | R3.0     | R3.0     | R3.0     |  |
| PL      | Input Pos Yrs   | 12.00                    |       |       | 12       | 12       | 12       | 12       | 12       | 12       |  |

Reference

|                 |                          |                         | 1 to 6   | 7 to 15 | 16 to 20   | 12         | 13         | 14         | 15         | 16         | 17         |
|-----------------|--------------------------|-------------------------|----------|---------|------------|------------|------------|------------|------------|------------|------------|
| Age % PL        | Input Pos Yrs            |                         |          |         |            | 165        | 173        | 181        | 190        | 198        | 206        |
| Iowa Look       | Calc                     |                         |          |         | R3.0165    | R3.0173    | R3.0181    | R3.0190    | R3.0198    | R3.0206    |            |
| Iowa Cond       | Calc                     |                         |          |         | 0.01039243 | 0          | 0          | 0          | 0          | 0          | 0          |
| RL              | Calc                     |                         |          |         | 0.1        | 0          | 0          | 0          | 0          | 0          | 0          |
| Ebal            | Input Pos \$s            | DCF Forecast Parameters | 2,845.00 |         | 2,845.00   | 2,845.00   | 2,845.00   | 2,845.00   | 2,845.00   | 2,845.00   | 2,845.00   |
| <b>Dep Book</b> |                          |                         |          |         |            |            |            |            |            |            |            |
| Bbal            | Calc                     |                         |          |         | (2,844.71) | (2,845.56) | (2,839.87) | (2,839.87) | (2,839.87) | (2,839.87) | (2,839.87) |
| Dep Book        | Calc                     |                         |          |         | (0.85)     | 5.69       | -          | -          | -          | -          | -          |
| RL              | Calc                     |                         |          |         | 0.1        | 0          | 0          | 0          | 0          | 0          | 0          |
| Rate            | Calc                     |                         |          |         | -0.03%     | 0.20%      | 0.00%      | 0.00%      | 0.00%      | 0.00%      | 0.00%      |
| Ret             | Calc                     |                         |          |         | -          | -          | -          | -          | -          | -          | -          |
| Ebal            | Input Neg \$s            |                         |          |         | (2,845.56) | (2,839.87) | (2,839.87) | (2,839.87) | (2,839.87) | (2,839.87) | (2,839.87) |
| % Reserved      |                          |                         |          |         | -100.02%   | -99.82%    | -99.82%    | -99.82%    | -99.82%    | -99.82%    | -99.82%    |
| Beg Net Book    | Calc                     |                         |          |         | 0.29       | (0.56)     | 5.13       | 5.13       | 5.13       | 5.13       | 5.13       |
| End Net Book    | Calc                     |                         |          |         | (0.56)     | 5.13       | 5.13       | 5.13       | 5.13       | 5.13       | 5.13       |
| % Reserved      | Calc                     |                         |          |         | -100.02%   | -99.82%    | -99.82%    | -99.82%    | -99.82%    | -99.82%    | -99.82%    |
| <b>Dep Tax</b>  |                          |                         |          |         |            |            |            |            |            |            |            |
|                 | Communications Equipment | MACR                    |          |         |            |            |            |            |            |            |            |
|                 | Vintage                  | Life                    |          |         |            | 12         | 13         | 14         | 15         | 16         | 17         |
|                 |                          | 12                      |          |         |            | 2,845.00   | 2,845.00   | 2,845.00   | 2,845.00   | 2,845.00   | 2,845.00   |
|                 |                          |                         |          |         |            | -          | -          | -          | -          | -          | -          |
|                 |                          |                         |          |         |            | 2,845.00   | 2,845.00   | 2,845.00   | 2,845.00   | 2,845.00   | 2,845.00   |
|                 |                          |                         |          |         |            | -          | -          | -          | -          | -          | -          |
|                 |                          | 1                       | -0.0833  |         | (237.08)   | -          | -          | -          | -          | -          | -          |
|                 |                          | 2                       | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 3                       | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 4                       | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 5                       | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 6                       | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 7                       | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 8                       | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 9                       | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 10                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 11                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 12                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 13                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 14                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 15                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 16                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 17                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 18                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 19                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 20                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 21                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 22                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 23                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 24                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 25                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 26                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 27                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 28                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 29                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 30                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 31                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 32                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 33                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 34                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 35                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 36                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 37                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 38                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 39                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 40                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 41                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 42                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 43                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 44                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 45                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 46                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 47                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 48                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 49                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 50                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 51                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 52                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 53                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 54                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 55                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 56                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 57                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 58                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 59                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 60                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 61                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 62                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 63                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 64                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 65                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 66                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 67                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 68                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 69                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 70                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 71                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 72                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 73                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 74                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 75                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 76                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |
|                 |                          | 77                      | -0.0833  |         | -          | -          | -          | -          | -          | -          | -          |