

ORIGINAL



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BEFORE THE ARIZONA CORPORATION COMMISSION

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COMMISSIONERS

GARY PIERCE - Chairman
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SANDRA D. KENNEDY
PAUL NEWMAN
BRENDA BURNS

2011 JUL - 7 P 3:19

AZ CORP COMMISSION
DOCKET CONTROL

Arizona Corporation Commission

DOCKETED

JUL - 7 2011

DOCKETED BY

IN THE MATTER OF THE APPLICATION OF ARIZONA-AMERICAN WATER COMPANY, AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES BASED THEREON FOR UTILITY SERVICE BY ITS AGUA FRIA WATER DISTRICT, HAVASU WATER DISTRICT, AND MOHAVE WATER DISTRICT.

DOCKET NO. W-01303A-10-0448

NOTICE OF FILING OF CORRECTED ATTACHMENT A TO THE DIRECT TESTIMONY OF GERALD BECKER

On June 29, 2011, Staff filed the Direct Testimony of Public Utilities Analyst Gerald Becker, which included Attachment A, "Comparison of Net Salvage Rates as Recalculated by Staff and Rates Proposed by Company." Staff subsequently determined that a formatting error had occurred in the final column of that Attachment, captioned "Net Salv Rate." Instead of stating its contents in the format of a percentage, it was formatted showing a "\$" symbol. Attachment A attached hereto corrects that formatting error and re-titles the document "Net Salvage Rates, as Recalculated By Staff." No substantive changes have been made in the document.

RESPECTFULLY SUBMITTED this 7th day of July, 2011.

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1 **Original and thirteen (13) copies**
2 **of the foregoing filed this**
3 **7th day of July, 2011, with:**

4 Docket Control
5 Arizona Corporation Commission
6 1200 West Washington Street
7 Phoenix, Arizona 85007

8 **Copy of the foregoing mailed this**
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Minus to AD UPIS is a retirement										
Minus as Net Salvage means COR is greater than Gross Salvage		Year					Years 2007		Net Salv Rate	
Account	Data	2007	2008	2009	2010	Grand Total	through 2010	2007-2010		
304100	Sum of AD UPIS - Orig Cost	\$ (3,792)	\$ (4,085)	\$ (11,545)	\$ (3,851)	\$ (23,273)	\$ (23,273)	-27.99%		
	Sum of Net Salvage	\$ -	\$ (3,257)	\$ -	\$ (3,257)	\$ (6,514)	\$ (6,514)			
304200	Sum of AD UPIS - Orig Cost	\$ (3,619)	\$ (54,336)	\$ -	\$ (29,730)	\$ (87,684)	\$ (87,684)	0.05%		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ 43	\$ 43	\$ 43			
304300	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
304400	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ (3,620)	\$ (3,620)	\$ (3,620)			
304500	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ (170)	\$ -	\$ (170)	\$ (340)	\$ (340)			
304510	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
304600	Sum of AD UPIS - Orig Cost	\$ -	\$ (49,427)	\$ (4,634)	\$ -	\$ (54,061)	\$ (54,061)	-242.76%		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ (131,237)	\$ (131,237)	\$ (131,237)			
304620	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
304700	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
304800	Sum of AD UPIS - Orig Cost	\$ (7,365)	\$ -	\$ (2)	\$ (2,172)	\$ (9,538)	\$ (9,538)	0.00%		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
305000	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
306000	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
307000	Sum of AD UPIS - Orig Cost	\$ (22,110)	\$ (150,665)	\$ (3,284)	\$ (6,263)	\$ (182,323)	\$ (182,323)	0.11%		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ 196	\$ 196	\$ 196			
308000	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
309000	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
310000	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
311100	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
311200	Sum of AD UPIS - Orig Cost	\$ (566,127)	\$ (584,392)	\$ (267,213)	\$ (233,932)	\$ (1,651,663)	\$ (1,651,663)	-2.10%		
	Sum of Net Salvage	\$ -	\$ (17,670)	\$ -	\$ (16,935)	\$ (34,604)	\$ (34,604)			
311300	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
311400	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
311500	Sum of AD UPIS - Orig Cost	\$ (1,640)	\$ (1,962)	\$ -	\$ -	\$ (3,602)	\$ (3,602)	0.00%		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
311530	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
311540	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
320100	Sum of AD UPIS - Orig Cost	\$ (3,769)	\$ (22,967)	\$ (26,982)	\$ (152,038)	\$ (205,757)	\$ (205,757)	0.00%		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
320200	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ (10)	\$ (10)	\$ (10)	0.00%		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
330000	Sum of AD UPIS - Orig Cost	\$ (15,313)	\$ (387,917)	\$ (694)	\$ -	\$ (403,924)	\$ (403,924)	0.05%		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ 218	\$ 218	\$ 218			
330100	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
330200	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
330300	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
330400	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
331001	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ (1,801)	\$ (1,801)	\$ (1,801)	27.60%		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ 497	\$ 497	\$ 497			
331100	Sum of AD UPIS - Orig Cost	\$ (47,773)	\$ 17,105	\$ (10,336)	\$ (69,521)	\$ (110,525)	\$ (110,525)	-0.99%		
	Sum of Net Salvage	\$ -	\$ (31,589)	\$ -	\$ 30,498	\$ (1,091)	\$ (1,091)			
331200	Sum of AD UPIS - Orig Cost	\$ (1)	\$ (590)	\$ (2,754)	\$ (834)	\$ (4,179)	\$ (4,179)	1308.77%		
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ 54,688	\$ 54,688	\$ 54,688			
331300	Sum of AD UPIS - Orig Cost	\$ (125,608)	\$ 102,263	\$ (3,954)	\$ -	\$ (27,300)	\$ (27,300)	-616.82%		
	Sum of Net Salvage	\$ -	\$ (93,166)	\$ -	\$ (75,223)	\$ (168,388)	\$ (168,388)			
331400	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		

331400	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
332000	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
333000	Sum of AD UPIS - Orig Cost	\$ (33,765)	\$ (141,174)	\$ (328,953)	\$ (66,920)	\$ (570,811)	\$ (570,811)	\$ (570,811)	4.73%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ 27,027	\$ 27,027	\$ 27,027	\$ 27,027	
334100	Sum of AD UPIS - Orig Cost	\$ (110,976)	\$ (326,349)	\$ (304,592)	\$ (468,851)	\$ (1,210,767)	\$ (1,210,767)	\$ (1,210,767)	5.52%
	Sum of Net Salvage	\$ -	\$ 2,433	\$ 6,195	\$ 58,215	\$ 66,843	\$ 66,843	\$ 66,843	
334200	Sum of AD UPIS - Orig Cost	\$ (1,675)	\$ -	\$ -	\$ (614)	\$ (2,289)	\$ (2,289)	\$ (2,289)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
334300	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
335000	Sum of AD UPIS - Orig Cost	\$ (845)	\$ (7,739)	\$ (6,026)	\$ (6,174)	\$ (20,784)	\$ (20,784)	\$ (20,784)	-44.36%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ (9,219)	\$ (9,219)	\$ (9,219)	\$ (9,219)	
336000	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
339100	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
339200	Sum of AD UPIS - Orig Cost	\$ -	\$ (27,170)	\$ 27,170	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
339500	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
339600	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
340100	Sum of AD UPIS - Orig Cost	\$ (168,518)	\$ (34,239)	\$ (20,852)	\$ (45,827)	\$ (269,436)	\$ (269,436)	\$ (269,436)	0.29%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ 770	\$ 770	\$ 770	\$ 770	
340200	Sum of AD UPIS - Orig Cost	\$ (338,004)	\$ -	\$ (90,501)	\$ (134,116)	\$ (562,621)	\$ (562,621)	\$ (562,621)	0.94%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ 5,283	\$ 5,283	\$ 5,283	\$ 5,283	
340300	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ (833)	\$ (24,064)	\$ (24,898)	\$ (24,898)	\$ (24,898)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
340310	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
340325	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
340330	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
340400	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
340500	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
341100	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ (258,412)	\$ (168,153)	\$ (426,566)	\$ (426,566)	\$ (426,566)	27.16%
	Sum of Net Salvage	\$ -	\$ -	\$ 17,157	\$ 98,707	\$ 115,864	\$ 115,864	\$ 115,864	
341200	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
341300	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ 19,307	\$ 19,307	\$ 19,307	\$ 19,307	-9.73%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ 1,878	\$ 1,878	\$ 1,878	\$ 1,878	
341400	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ 48	\$ 48	\$ 48	\$ 48	
342000	Sum of AD UPIS - Orig Cost	\$ (2,177)	\$ (142)	\$ -	\$ -	\$ (2,319)	\$ (2,319)	\$ (2,319)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
343000	Sum of AD UPIS - Orig Cost	\$ (70)	\$ (13,358)	\$ (2,950)	\$ (125)	\$ (16,503)	\$ (16,503)	\$ (16,503)	0.13%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ 22	\$ 22	\$ 22	\$ 22	
344000	Sum of AD UPIS - Orig Cost	\$ (134)	\$ -	\$ -	\$ -	\$ (134)	\$ (134)	\$ (134)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
345000	Sum of AD UPIS - Orig Cost	\$ -	\$ (67,006)	\$ -	\$ -	\$ (67,006)	\$ (67,006)	\$ (67,006)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
346100	Sum of AD UPIS - Orig Cost	\$ (8,510)	\$ (14,850)	\$ (3,913)	\$ (2,370)	\$ (29,643)	\$ (29,643)	\$ (29,643)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
346190	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ (2,248)	\$ (2,248)	\$ (2,248)	\$ (2,248)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
346200	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
346300	Sum of AD UPIS - Orig Cost	\$ (155,839)	\$ -	\$ -	\$ -	\$ (155,839)	\$ (155,839)	\$ (155,839)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
347000	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
354200	Sum of AD UPIS - Orig Cost	\$ -	\$ (4,998)	\$ -	\$ (2,653)	\$ (7,651)	\$ (7,651)	\$ (7,651)	-138.91%
	Sum of Net Salvage	\$ -	\$ (6,198)	\$ -	\$ (4,431)	\$ (10,629)	\$ (10,629)	\$ (10,629)	
354300	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
354400	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
354500	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ (2,376)	\$ (2,232)	\$ (4,608)	\$ (4,608)	\$ (4,608)	0.22%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ 10	\$ 10	\$ 10	\$ 10	

355200	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
355300	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
355400	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ (6,014)	\$ (47,033)	\$ (53,047)	\$ (53,047)	\$ (53,047)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
355500	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
360000	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ (3)	\$ (1,706)	\$ (1,709)	\$ (1,709)	\$ (1,709)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
361100	Sum of AD UPIS - Orig Cost	\$ -	\$ (19,873)	\$ (11,351)	\$ (2,656)	\$ (33,880)	\$ (33,880)	\$ (33,880)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
362000	Sum of AD UPIS - Orig Cost	\$ (47,658)	\$ (6,619)	\$ (13,474)	\$ (4,399)	\$ (72,150)	\$ (72,150)	\$ (72,150)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
363000	Sum of AD UPIS - Orig Cost	\$ (4,827)	\$ (74)	\$ (1,459)	\$ (183)	\$ (6,542)	\$ (6,542)	\$ (6,542)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
364000	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
370000	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ (4,440)	\$ (4,440)	\$ (4,440)	\$ (4,440)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
371100	Sum of AD UPIS - Orig Cost	\$ (3,355)	\$ (43,309)	\$ (7,428)	\$ (18,122)	\$ (72,214)	\$ (72,214)	\$ (72,214)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
371200	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
380000	Sum of AD UPIS - Orig Cost	\$ -	\$ (2,481)	\$ (2,113)	\$ (3,636)	\$ (8,230)	\$ (8,230)	\$ (8,230)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
380050	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ (119,218)	\$ (3,539)	\$ (122,757)	\$ (122,757)	\$ (122,757)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
380100	Sum of AD UPIS - Orig Cost	\$ 376,678	\$ (468,363)	\$ (29,209)	\$ (15,722)	\$ (136,616)	\$ (136,616)	\$ (136,616)	-125.24%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ (171,096)	\$ (171,096)	\$ (171,096)	\$ (171,096)	
380200	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
380250	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
380300	Sum of AD UPIS - Orig Cost	\$ (10,928)	\$ (72,894)	\$ (92,732)	\$ (25,853)	\$ (202,407)	\$ (202,407)	\$ (202,407)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
380350	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
380400	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ (415)	\$ -	\$ (415)	\$ (415)	\$ (415)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
380500	Sum of AD UPIS - Orig Cost	\$ -	\$ (1,859)	\$ -	\$ -	\$ (1,859)	\$ (1,859)	\$ (1,859)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
380600	Sum of AD UPIS - Orig Cost	\$ -	\$ (2,526)	\$ (5,634)	\$ -	\$ (8,160)	\$ (8,160)	\$ (8,160)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
380625	Sum of AD UPIS - Orig Cost	\$ -	\$ (2,987)	\$ -	\$ (291,773)	\$ (294,759)	\$ (294,759)	\$ (294,759)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
380650	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ (1,101)	\$ (1,101)	\$ (1,101)	\$ (1,101)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
381000	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
382000	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
389100	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
389600	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
390000	Sum of AD UPIS - Orig Cost	\$ (10,140)	\$ (790)	\$ -	\$ -	\$ (10,930)	\$ (10,930)	\$ (10,930)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
390200	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
390300	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
391000	Sum of AD UPIS - Orig Cost	\$ -	\$ (15,875)	\$ -	\$ -	\$ (15,875)	\$ (15,875)	\$ (15,875)	17.97%
	Sum of Net Salvage	\$ -	\$ -	\$ 2,853	\$ -	\$ 2,853	\$ 2,853	\$ 2,853	
392000	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ (198)	\$ -	\$ (198)	\$ (198)	\$ (198)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
393000	Sum of AD UPIS - Orig Cost	\$ -	\$ (1,640)	\$ -	\$ (31)	\$ (1,671)	\$ (1,671)	\$ (1,671)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
394000	Sum of AD UPIS - Orig Cost	\$ (894)	\$ (1,509)	\$ (558)	\$ (1,874)	\$ (4,835)	\$ (4,835)	\$ (4,835)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
395000	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
396000	Sum of AD UPIS - Orig Cost	\$ (161,091)	\$ -	\$ -	\$ -	\$ (161,091)	\$ (161,091)	\$ (161,091)	0.00%

396000	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
397000	Sum of AD UPIS - Orig Cost	\$ -	\$ (6,930)	\$ (4,886)	\$ (10,698)	\$ (22,515)	\$ (22,515)	0.00%
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
398000	Sum of AD UPIS - Orig Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sum of Net Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non De	Sum of AD UPIS - Orig Cost	\$ (4,957)	\$ 3,954	\$ -	\$ (1,837)	\$ (2,840)	\$ (2,840)	94.58%
	Sum of Net Salvage	\$ -	\$ (3,926)	\$ -	\$ 6,613	\$ 2,686	\$ 2,686	
Total Sum of AD UPIS - Orig Cost		\$ (1,484,800)	\$ (2,417,773)	\$ (1,618,330)	\$ (1,839,795)	\$ (7,360,699)	\$ (7,360,699)	-3.50%
Total Sum of Net Salvage		\$ -	\$ (153,543)	\$ 26,205	\$ (130,475)	\$ (257,813)	\$ (257,813)	
#DIV/0!: No meaningful calculation available.								