

D.12-12-030 (R.11-02-019)

Administrative Law Judge Maribeth Bushey

Late-Filed Exhibit ALJ-5

Pipeline Modernization Program

Capital Expenditures and Expenses Workpapers

Pipeline Modernization Program Workpapers

Tables

Table 1: Summary table of capital expenditures and expenses (w/o de-escalation)

Table 2: Capital expenditures (w/o de-escalation)

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COST ALLOCATION METHODOLOGY

Allocation for the costs to hydrotest or replacement involved performing two steps for each pipe segment included in the Implementation Plan:¹

- 1) Pipe segments with an installation date of 1/1/56 or later, or with a missing installation date, were identified as "post-55 or missing installation date".
- 2) For segments identified as "post-55 or missing installation date" a second screen was performed on the data field "MAOPrec430".² Cost responsibility between ratepayers and PG&E shareholders was determined as follows:

1. If the field contains "Complete", costs were assigned to ratepayers.
2. If field contains "Partial mileage", costs assigned to ratepayers.
3. If the field contains "Incomplete Record", costs were disallowed.
4. If "MAOPrec430" field was blank, a third screen was performed on the Test Pressure field:
 - a. If test pressure was 0, costs were disallowed.
 - b. If test pressure was > 0, costs were assigned to ratepayers.

¹ File: Final RO Model – post 55-HT unit cost graphicR1

² MAOPrec430 is a database field containing the record status of pipe line segments as of April 30, 2011.

Table 1
Capital Expenditures and Expenses by Maintenance Activity Type (MAT)

MAT Description	2011	2012	2013	2014	Total
StanPac Capital	-	230,124	-	-	230,124
Imp Plan Pipe Replacement	15,477,657	190,041,368	271,307,046	318,745,877	795,571,948
Imp Plan Emergency Pipe Repl	13,883,400	13,454,900	13,540,600	13,626,300	54,505,200
Imp Plan ILI Pipeline Retrofit	1,125,000	14,635,000	14,599,000	-	30,359,000
Total Capital Expenditures	30,486,057	218,361,392	299,446,646	332,372,177	880,666,272
StanPac Expense	3,940,000	-	-	-	3,940,000
Imp Plan Pipe Pressure Test	103,709,398	71,384,406	65,268,965	76,252,929	316,615,698
Imp Plan Pipeline ILI	-	-	1,725,000	7,866,000	9,591,000
Imp Plan Pipeline Other	1,600,000	1,150,000	1,055,000	1,085,000	4,890,000
Total Expenses	109,249,398	72,534,406	68,048,965	85,203,929	335,036,699
Total Pipeline Modernization Costs	139,735,455	290,895,798	367,495,611	417,576,106	1,215,702,971

Table 2
Capital Expenditures by Maintenance Activity Type (MAT)

Line No.	Order	PSRS Id	Order Description	MAT	Operative Date	Workpaper Reference	Total Project Footage	Dis-allowed Footage	Disallowed cost	Project total minus disallowed	2011 PD w/out <50'	2012 PD w/out <50'	2013 PD w/out <50'	2014 PD w/out <50'	Total PD w/out <50'
1	97000512	24254	SP-3 REPL 0.04mi MP 167.28-198.48 PH1	44A	7/1/2012	WP 3-7	198	38	60875.72255	\$ 230,124	-	230,124	-	-	230,124
2	97000661	24909	SP4Z REPL 0.07mi MP 8.21-8.29 PH1	44A	7/1/2012	WP 3-11	382	382	419116.2965	\$ (45,116)	-	-	-	-	-
3			Total MAT 44A - StanPac Capital								-	230,124	-	-	230,124
4															
5	30842206	23796	L-021C REPL 0.75MI MP 31.84-35.05 PH1	2H1	12/1/2014	WP 3-14	3951	141	40276.85444	\$ 4,919,723	-	-	491,972	4,427,751	4,919,723
6	30843897	24052	L-021D REPL 2.26MI MP 18.96-24.49 PH1	2H1	12/1/2013	WP 3-17	11949	11949	1804381.077	\$ 12,724,619	-	1,272,549	11,452,069	-	12,724,619
7	30842239	23727	L-021F REPL 4.24MI MP 0.00-21.16 PH1	2H1	12/1/2013	WP 3-20	22397	5819	611897.5095	\$ 19,837,102	1,755	1,985,790	17,849,567	-	19,837,102
8	30843899	24055	L-021H REPL 0.61MI MP 0.00-6.42 PH1	2H1	12/1/2014	WP 3-24	3198	2986	963428.5074	\$ 1,423,571	-	-	142,536	1,281,035	1,423,571
9	30842207	23790	L-050A REPL 0.24MI MP 16.81-17.03 PH1	2H1	12/1/2014	WP 3-28	1255	52	28755.71956	\$ 1,365,244	-	-	136,133	1,229,112	1,365,244
10	30842247	23758	L-050A-1 REPL 0.09MI MP 0.66-2.32 PH1	2H1	7/1/2012	WP 3-31	449	449	448840.5962	\$ 154,159	-	154,159	-	-	154,159
11	30843924	24059	L-057A REPL 7.60MI MP 8.97-16.68 PH1	2H1	12/1/2013	WP 3-34	40134			\$ 28,105,000	150,000	2,511,000	25,444,000	-	28,105,000
12	30843925	24060	L-057A-MT REPL 0.03MI MP 0.56-0.58 PH1	2H1	7/1/2014	WP 3-37	133			\$ 203,000	-	-	-	203,000	203,000
13	30842170	23799	L-057B REPL 0.01MI MP 10.32-10.32 PH1 (to expense)	2H1	7/1/2012	WP 3-40	6	6	72023.76367	\$ 3,976	-	-	-	-	-
14	30842171	23818	L-101 REPL 0.02MI MP 9.28-9.30 PH1	2H1	7/1/2012	WP 3-43	90	90	227058.8877	\$ (28,059)	-	-	-	-	-
15	30842130	23728	L-103 REPL 7.75MI MP 5.68-23.56 PH1	2H1	12/1/2014	WP 3-46	40923	55	4087.04211	\$ 28,802,913	150,000	2,648,622	-	26,004,291	28,802,913
16	30865387	24897	L-105A-1 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2012	WP 3-49	38	38	157531.6881	\$ 4,468	-	-	-	-	-
17	30865388	24898	L-105N-3 REPL 0.03MI MP 0.00-0.00 PH1	2H1	7/1/2013	WP 3-52	172			\$ 185,000	-	-	185,000	-	185,000
18	30865389	24899	L-105N-5 REPL 0.10MI MP 36.39-36.47 PH1	2H1	7/1/2012	WP 3-55	537			\$ 507,000	-	507,000	-	-	507,000
19	30843913	24077	L-108 1 REPL 1.06MI MP 37.14-38.17 PH1	2H1	12/1/2014	WP 3-58	5594			\$ 3,534,000	25,000	-	328,000	3,181,000	3,534,000
20	30842211	23815	L-108 2 REPL 2.58MI MP 48.18-50.69 PH1	2H1	12/1/2014	WP 3-61	13601			\$ 10,157,000	25,000	-	1,016,000	9,116,000	10,157,000
21	30865390	24900	L-108 3 REPL 3.06MI MP 63.50-73.58 PH1	2H1	12/1/2013	WP 3-64	16180	3325	421657.3798	\$ 12,310,343	25,000	1,230,758	11,054,585	-	12,310,343
22	P.03741	23365	L-109 1 REPL 3.70MI MP 3.41-9.89 PH1	2H1	12/1/2012	WP 3-67	19561	282	32058.82078	\$ 32,582,941	5,300,000	27,282,941	-	-	32,582,941
23	30842248	23724	L-109 2 REPL 4.65MI MP 0.49-16.93 PH1	2H1	12/1/2013	WP 3-70	24528	3784	377611.6795	\$ 37,795,388	150,000	3,191,556	34,453,833	-	37,795,388
24	30842212	23704	L-109 3 REPL 6.06MI MP 16.93-24.00 PH1	2H1	12/1/2014	WP 3-74	31974	3274	280449.9081	\$ 49,030,550	150,000	354,567	4,488,813	44,037,170	49,030,550
25	30842214	23692	L-109 4 REPL 6.84MI MP 24.84-33.26 PH1	2H1	12/1/2014	WP 3-78	36133	7	558.8368112	\$ 39,584,441	150,000	349,995	3,458,951	35,625,495	39,584,441
26	30842224	23795	L-109 5 REPL 0.13MI MP 34.39-45.84 PH1	2H1	12/1/2012	WP 3-81	690	386	301265.8537	\$ 1,020,734	132,000	888,734	-	-	1,020,734
27	30842215	23832	L-111A REPL 6.61MI MP 19.30-27.53 PH1	2H1	12/1/2012	WP 3-84	49887	32	2121.528766	\$ 30,416,878	1,887,000	28,529,878	-	-	30,416,878
28	30843920	24084	L-114 1 REPL 0.06MI MP 16.51-16.57 PH1	2H1	7/1/2012	WP 3-87	324	324	390850.585	\$ (105,851)	-	-	-	-	-
29	30841472	23688	L-114 2 REPL 7.50MI MP 9.03-28.98 PH1	2H1	12/1/2012	WP 3-90	39602	227	17190.18214	\$ 36,138,810	616,000	35,522,810	-	-	36,138,810
30	30842216	23888	L-116 REPL 0.04MI MP 0.00-0.03 PH1	2H1	7/1/2013	WP 3-95	199			\$ 112,000	-	-	112,000	-	112,000
31	30865391	24901	L-118-1 REPL 0.02MI MP 0.01-0.03 PH1	2H1	7/1/2013	WP 3-98	99	99	236422.6084	\$ (423)	-	-	-	-	-
32	30842245	23743	L-118A REPL 6.87MI MP 5.62-12.55 PH1	2H1	12/1/2013	WP 3-101	21259	2410	261151.2166	\$ 20,183,849	150,000	1,880,251	18,153,598	-	20,183,849
33	30842164	23791	L-119B REPL 0.29MI MP 8.96-9.22 PH1	2H1	12/1/2013	WP 3-104	1518	158	78304.05063	\$ 964,696	-	96,192	868,504	-	964,696
34	30865392	24902	L-119B-1 REPL 0.03MI MP 0.00-0.03 PH1	2H1	7/1/2012	WP 3-107	153			\$ 129,000	-	129,000	-	-	129,000
35	30842218	23822	L-123 REPL 4.16MI MP 0.00-7.51 PH1	2H1	12/1/2014	WP 3-110	21968			\$ 10,053,000	25,000	-	1,005,000	9,023,000	10,053,000
36	30843915	24079	L-124A REPL 4.32MI MP 20.63-26.27 PH1	2H1	12/1/2013	WP 3-113	22792	1525	158754.7917	\$ 16,819,245	-	1,682,123	15,137,123	-	16,819,245
37	30842219	23793	L-125 REPL 1.31MI MP 0.00-0.00 PH1	2H1	12/1/2014	WP 3-116	6925	6925	1431784.537	\$ 3,085,215	277	-	308,528	2,776,410	3,085,215
38	30841610	23677	L-130 REPL 0.48MI MP 0.00-0.50 PH1	2H1	12/1/2013	WP 3-119	2530			\$ 3,848,000	-	385,000	3,463,000	-	3,848,000
39	30841473	23694	L-131 1 REPL 1.69MI MP 32.38-35.87 PH1	2H1	12/1/2012	WP 3-122	8926	218	38941.96044	\$ 11,936,058	1,198,000	10,738,058	-	-	11,936,058
40	30841475	23746	L-131 2 REPL 0.29MI MP 8.15-8.44 PH1	2H1	12/1/2012	WP 3-126	1511			\$ 1,347,000	135,000	1,212,000	-	-	1,347,000

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Line No.	Order	PSRS Id	Order Description	MAT	Operative Date	Workpaper Reference	Total Project Footage	Dis-allowed Footage	Disallowed cost	Project total minus disallowed	2011 PD w/out <50'	2012 PD w/out <50'	2013 PD w/out <50'	2014 PD w/out <50'	Total PD w/out <50'
41	30865393	24903	L-131Y REPL 0.01MI MP 0.02-0.54 PH1	2H1	7/1/2012	WP 3-129	58			\$ 79,000	-	79,000	-	-	79,000
42	30865394	24904	L-132B REPL 0.01MI MP 0.01-0.01 PH1 (to expense)	2H1	7/1/2013	WP 3-132	10	10	80441.6252	\$ (19,442)	-	-	-	-	-
43	30843909	24072	L-134A REPL 0.18MI MP 31.17-31.34 PH1	2H1	12/1/2014	WP 3-135	935			\$ 641,000	-	-	-	641,000	641,000
44	30842161	23765	L-136 REPL 0.01MI MP 9.69-9.70 PH1 (to expense)	2H1	7/1/2014	WP 3-138	27			\$ 61,000	-	-	-	-	-
45	30842223	23825	L-138 REPL 6.51MI MP 38.58-45.09 PH1	2H1	12/1/2012	WP 3-141	34386	17992	1477962.071	\$ 30,019,038	1,650,000	28,369,038	-	-	30,019,038
46	30843888	24041	L-138C REPL 0.01MI MP 43.58-43.59 PH1	2H1	7/1/2012	WP 3-145	61			\$ (58,539)	-	-	-	-	-
47	30843889	24042	L-138D REPL 0.01MI MP 45.10-45.10 PH1 (to expense)	2H1	7/1/2014	WP 3-148	8	8	81367.28714	\$ (27,367)	-	-	-	-	-
48	30841613	23816	L-142S REPL 1.06MI MP 0.0027-6.35 PH1	2H1	12/1/2012	WP 3-151	5576	5576	1306112.345	\$ 2,420,888	373,000	2,047,888	-	-	2,420,888
49	30842131	23735	L-151-1 REPL 0.02MI MP 10.44-10.45 PH1	2H1	7/1/2014	WP 3-154	85	85	221622.2228	\$ (121,622)	-	-	-	-	-
50	30865395	24905	L-153-6 REPL 0.03MI MP 0.00-0.03 PH1	2H1	7/1/2012	WP 3-157	174			\$ 181,000	-	181,000	-	-	181,000
51	30842225	23731	L-162A REPL 1.12MI MP 6.62-7.72 PH1	2H1	12/1/2014	WP 3-160	5889			\$ 5,414,000	-	-	541,000	4,873,000	5,414,000
52	30842227	23845	L-167 REPL 10.72MI MP 22.56-34.52 PH1	2H1	12/1/2013	WP 3-163	56580			\$ 26,581,000	22,967	2,660,033	23,898,000	-	26,581,000
53	30842228	23797	L-167-1 REPL 2.09MI MP 4.46-6.55 PH1	2H1	12/1/2012	WP 3-166	11046			\$ 6,154,000	615,000	5,539,000	-	-	6,154,000
54	30842229	23926	L-172A REPL 0.04MI MP 69.79-79.13 PH1	2H1	7/1/2012	WP 3-169	207	152	237347.3302	\$ (75,347)	-	-	-	-	-
55	30865396	24906	L-172A-1 REPL 0.19MI MP 78.53-78.72 PH1	2H1	12/1/2013	WP 3-172	1014	1014	634015.3533	\$ 67,985	-	-	67,985	-	67,985
56	30842236	23800	L-172A-17-3 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2013	WP 3-175	6	3	36011.88184	\$ 16,988	-	-	-	-	-
57	30842230	23824	L-173 REPL 0.01MI MP 5.51-5.51 PH1 (to expense)	2H1	7/1/2013	WP 3-179	25	25	131906.5148	\$ (40,907)	-	-	-	-	-
58	30842232	23789	L-177A REPL 3.27MI MP 25.46-173.89 PH1	2H1	12/1/2014	WP 3-182	17264			\$ 7,774,000	-	-	777,000	6,997,000	7,774,000
59	30843916	24080	L-177E REPL 1.04MI MP 0.19-1.23 PH1	2H1	12/1/2014	WP 3-185	5510	5510	1299534.938	\$ 585,465	-	-	58,702	526,763	585,465
60	30842234	23772	L-181A REPL 1.73MI MP 15.31-16.81 PH1	2H1	12/1/2012	WP 3-188	9149	26	4578.906974	\$ 4,556,421	456,000	4,100,421	-	-	4,556,421
61	30842233	23782	L-181A-10 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-191	44	44	167634.5824	\$ (102,635)	-	-	-	-	-
62	30842235	23773	L-181B REPL 0.36MI MP 2.17-10.32 PH1	2H1	12/1/2012	WP 3-194	1876	1876	822982.127	\$ 573,018	140,000	433,018	-	-	573,018
63	30843906	24067	L-185 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-197	5	5	66865.77985	\$ (13,886)	-	-	-	-	-
64	30841618	23748	L-191 REPL 1.97MI MP 0.07-6.47 PH1	2H1	12/1/2013	WP 3-200	10393	226	36983.27331	\$ 20,456,017	25,000	2,070,383	18,360,633	-	20,456,017
65	30865397	24907	L-191B REPL 0.01MI MP 1.63-1.64 PH1	2H1	7/1/2014	WP 3-203	50			\$ 68,000	-	-	-	68,000	68,000
66	30841612	23702	L-196A REPL 1.52MI MP 11.93-13.45 PH1	2H1	12/1/2013	WP 3-206	8024			\$ 2,625,000	-	263,000	2,362,000	-	2,625,000
67	30843898	24053	L-200A-2 REPL 0.51MI MP 0.48-1.00 PH1	2H1	12/1/2013	WP 3-209	2697			\$ 1,115,000	-	112,000	1,003,000	-	1,115,000
68	30842237	23698	L-210A REPL 2.10MI MP 19.69-25.62 PH1	2H1	12/1/2012	WP 3-212	11100			\$ 7,776,000	778,000	6,998,000	-	-	7,776,000
69	30842240	23867	L-220 REPL 5.77MI MP 18.73-34.92 PH1	2H1	12/1/2013	WP 3-215	30458	399	35147.99706	\$ 23,925,852	-	2,410,290	21,515,562	-	23,925,852
70	30841463	23484	L-300B REPL 0.36MI MP 160.88-248.97 PH1	2H1	12/1/2014	WP 3-219	1914			\$ 1,877,000	-	-	188,000	1,689,000	1,877,000
71	30842242	23770	L-301A REPL 0.07MI MP 0.00-17.69 PH1	2H1	7/1/2012	WP 3-222	385	385	420508.7444	\$ (209,509)	-	-	-	-	-
72	30842243	23777	L-301B REPL 0.01MI MP 0.00-0.00 PH1	2H1	7/1/2014	WP 3-225	75			\$ 76,000	-	-	-	76,000	76,000
73	30842244	23792	L-301C REPL 0.01MI MP 17.26-17.26 PH1	2H1	7/1/2012	WP 3-228	65	65	197794.8343	\$ (88,795)	-	-	-	-	-
74	30842246	23779	L-301G REPL 0.01MI MP 2.34-2.34 PH1 (to expense)	2H1	7/1/2012	WP 3-231	3	3	53683.2863	\$ 51,317	-	-	-	-	-
75	30843887	24040	L-306 REPL 0.03MI MP 0.00-0.00 PH1	2H1	7/1/2014	WP 3-234	151	151	282765.1661	\$ (154,765)	-	-	-	-	-
76	30842250	23775	L-310 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-237	24	24	129643.0626	\$ (69,643)	-	-	-	-	-
77	30841464	23798	L-314 REPL 0.57MI MP 20.31-20.91 PH1	2H1	12/1/2014	WP 3-240	3030			\$ 1,036,000	-	-	104,000	932,000	1,036,000
78	30842125	23742	L-314A REPL 0.08MI MP 0.15-0.24 PH1	2H1	7/1/2013	WP 3-243	447	447	447991.8072	\$ (257,992)	-	-	-	-	-
79	30865398	24908	L-331B-1 REPL 0.02MI MP 0.74-0.76 PH1	2H1	7/1/2014	WP 3-246	101	101	238436.0642	\$ (103,436)	-	-	-	-	-
80	30842122	23831	L-400 REPL 0.06MI MP 115.31-115.37 PH1	2H1	7/1/2014	WP 3-249	304			\$ 388,000	-	-	-	388,000	388,000

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Capital Expenditures by Maintenance Activity Type (MAT)

Line No	Order	PSRS Id	Order Description	MAT	Operative Date	Workpaper Reference	Total Project Footage	Dis-allowed Footage	Disallowed cost	Project total minus disallowed	2011 PD w/out <50'	2012 PD w/out <50'	2013 PD w/out <50'	2014 PD w/out <50'	Total PD w/out <50'
81	30841476	23736	DFM-0107-01 REPL 0.24MI MP 0.00-0.24 PH1	2H1	12/1/2014	WP 3-254	1269	90	49452.50518	\$ 1,172,547	-	-	117,063	1,055,485	1,172,547
82	30842180	23774	DFM-0107-02 REPL 0.02MI MP 0.00-0.01 PH1	2H1	7/1/2014	WP 3-257	90	90	227058.8877	\$ (125,059)	-	-	-	-	-
83	30842132	23739	DFM-0205-01 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-260	25	25	131906.5148	\$ (66,907)	-	-	-	-	-
84	30842128	23693	DFM-0223-03 REPL 0.07MI MP 0.00-0.00 PH1	2H1	7/1/2014	WP 3-263	350	350	403854.1339	\$ (63,854)	-	-	-	-	-
85	30842163	23781	DFM-0401-10 REPL 0.01MI MP 0.00-0.01 PH1 (to expense)	2H1	7/1/2014	WP 3-268	30	30	142507.9504	\$ (62,508)	-	-	-	-	-
86	30841720	23759	DFM-0403-10 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-269	16	16	109165.7881	\$ (52,186)	-	-	-	-	-
87	30842168	23849	DFM-0404-11 REPL 0.04MI MP 0.00-0.04 PH1	2H1	7/1/2013	WP 3-272	192	112	182631.7148	\$ 47,368	-	-	47,368	-	47,368
88	30842175	23786	DFM-0405-01 REPL 8.74MI MP 2.04-12.36 PH1	2H1	12/1/2013	WP 3-275	46129	27796	1927848.66	\$ 33,743,151	-	3,378,004	30,365,147	-	33,743,151
89	30842129	23729	DFM-0405-16 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-279	6	6	72023.76367	\$ (15,024)	-	-	-	-	-
90	30842176	23811	DFM-0603-01 REPL 0.58MI MP 0.00-0.57 PH1	2H1	12/1/2013	WP 3-282	3052	211	69936.10616	\$ 1,764,064	-	188,675	1,575,388	-	1,764,064
91	30843921	24085	DFM-0604-06 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-286	10	10	89441.6252	\$ (32,442)	-	-	-	-	-
92	30842189	23780	DFM-0604-16 REPL 0.50MI MP 0.00-0.50 PH1	2H1	12/1/2013	WP 3-289	2664		\$ 1,134,000		-	113,000	1,021,000	-	1,134,000
93	30842196	23760	DFM-0611-08 REPL 0.60MI MP 0.00-0.06 PH1	2H1	7/1/2013	WP 3-292	326		\$ 337,000		446	-	336,554	-	337,000
94	30842203	23725	DFM-0614-10 REPL 0.09MI MP 0.00-0.00 PH1	2H1	7/1/2014	WP 3-295	480		\$ 513,000		1,312	-	-	511,688	513,000
95	30842238	23707	DFM-0617-06 REPL 0.01MI MP 10.63-10.64 PH1 (to expense)	2H1	7/1/2014	WP 3-298	34		\$ 110,000		-	-	-	-	-
96	30842194	23716	DFM-0619-05 REPL 0.08MI MP 1.29-1.38 PH1	2H1	7/1/2014	WP 3-301	443	443	446287.6428	\$ 284,712	-	-	-	284,712	284,712
97	30842177	23930	DFM-0627-01 REPL 0.02MI MP 0.00-0.02 PH1	2H1	7/1/2013	WP 3-304	128		\$ 189,000		-	-	189,000	-	189,000
98	30842199	23855	DFM-0630-01 REPL 0.14MI MP 0.00-10.55 PH1	2H1	12/1/2014	WP 3-307	717	15	11451.22393	\$ 282,549	-	-	27,870	254,678	282,549
99	30865351	24882	DFM-0630-06 REPL 0.10MI MP 0.00-0.10 PH1	2H1	12/1/2014	WP 3-310	540		\$ 356,000		-	-	36,000	320,000	356,000
100	30865352	24883	DFM-0804-01 REPL 0.01MI MP 0.21-1.16 PH1	2H1	7/1/2012	WP 3-313	62	20	62539.16299	\$ 61,461	-	61,461	-	-	61,461
101	30865353	24884	DFM-0804-03 REPL 0.02MI MP 0.00-0.02 PH1	2H1	7/1/2014	WP 3-316	92	91	226693.6138	\$ (91,694)	-	-	-	-	-
102	30843917	24081	DFM-0809-01 REPL 0.03MI MP 0.00-0.03 PH1	2H1	7/1/2014	WP 3-319	141		\$ 158,000		-	-	-	158,000	158,000
103	30842204	23722	DFM-0810-01 REPL 0.03MI MP 0.00-0.03 PH1	2H1	7/1/2014	WP 3-322	145	58	111178.2174	\$ 21,822	-	-	-	21,822	21,822
104	30865355	24885	DFM-0837-01 REPL 0.03MI MP 1.52-1.54 PH1	2H1	7/1/2014	WP 3-325	145	145	277945.5434	\$ (144,946)	-	-	-	-	-
105	30865356	24886	DFM-1013-02 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-328	19	19	117417.0619	\$ (55,417)	-	-	-	-	-
106	30865357	24887	DFM-1017-01 REPL 0.01MI MP 0.01-0.01 PH1 (to expense)	2H1	7/1/2013	WP 3-331	41	41	162689.6921	\$ (90,690)	-	-	-	-	-
107	30842178	23807	DFM-1020-01 REPL 2.69MI MP 0.00-2.69 PH1	2H1	12/1/2014	WP 3-334	14195	11275	1541793.619	\$ 6,426,206	25,000	-	642,297	5,758,910	6,426,206
108	30842179	23810	DFM-1024-02 REPL 0.02MI MP 0.00-0.02 PH1	2H1	7/1/2014	WP 3-337	88	88	224905.634	\$ (116,906)	-	-	-	-	-
109	30841611	23686	DFM-1202-12 REPL 0.01MI MP 1.91-1.92 PH1 (to expense)	2H1	7/1/2013	WP 3-340	48	48	173934.5935	\$ (97,835)	-	-	-	-	-
110	30842181	23685	DFM-1202-15 REPL 0.02MI MP 0.00-0.02 PH1	2H1	7/1/2012	WP 3-343	101	101	238436.0642	\$ (137,436)	-	-	-	-	-
111	30842127	23711	DFM-1202-16 REPL 0.08MI MP 0.00-0.08 PH1	2H1	7/1/2013	WP 3-346	439	439	444574.592	\$ (102,575)	-	-	-	-	-
112	30842182	23828	DFM-1209-01 REPL 0.34MI MP 4.29-4.64 PH1	2H1	12/1/2014	WP 3-349	1819	1819	812285.5853	\$ 347,714	-	-	34,771	312,943	347,714
113	30842221	23717	DFM-1209-05 REPL 0.03MI MP 4.99-5.02 PH1	2H1	7/1/2014	WP 3-352	161		\$ 224,000		1,360	-	-	222,640	224,000
114	30842183	23821	DFM-1213-01 REPL 0.26MI MP 0.55-3.51 PH1	2H1	7/1/2014	WP 3-355	1349	1349	715590.8003	\$ (83,591)	-	-	-	-	-
115	30842220	23729	DFM-1230-01 REPL 0.01MI MP 0.85-0.87 PH1 (to expense)	2H1	7/1/2013	WP 3-358	41		\$ 63,000		-	-	-	-	-
116	30865358	24888	DFM-1302-01 REPL 0.01MI MP 0.00-0.00 PH1	2H1	7/1/2013	WP 3-361	65	65	197794.8343	\$ (64,795)	-	-	-	-	-
117	30842172	23830	DFM-1302-02 REPL 0.01MI MP 0.00-0.00 PH1	2H1	7/1/2013	WP 3-364	60	60	191194.6836	\$ (109,195)	-	-	-	-	-
118	30842185	23802	DFM-1306-01 REPL 0.04MI MP 1.48-4.19 PH1	2H1	7/1/2013	WP 3-367	215	140	213886.397	\$ 111,114	-	-	111,114	-	111,114
119	30865359	24889	DFM-1306-06 REPL 0.02MI MP 0.00-0.01 PH1	2H1	7/1/2013	WP 3-370	90		\$ 179,000		-	-	179,000	-	179,000
120	30842186	23805	DFM-1307-06 REPL 0.03MI MP 0.00-0.00 PH1	2H1	7/1/2014	WP 3-373	167	167	295101.5331	\$ (135,102)	-	-	-	-	-

Table 2
Capital Expenditures by Maintenance Activity Type (MAT)

Line No	Order	PSRS Id	Order Description	MAT	Operative Date	Workpaper Reference	Total Project Footage	Dis-allowed Footage	Disallowed cost	Project total minus disallowed	2011 PD w/out <50'	2012 PD w/out <50'	2013 PD w/out <50'	2014 PD w/out <50'	Total PD w/out <50'
121	30842222	23751	DFM-1406-01 REPL 0.01MI MP 0.00-0.01 PH1	2H1	7/1/2013	WP 3-376	53	49	167707.6452	\$ (100,708)	-	-	-	-	-
122	30842187	23862	DFM-1502-08 REPL 0.53MI MP 0.00-0.52 PH1	2H1	12/1/2014	WP 3-379	2795	2795	974553.2415	\$ 1,733,447	-	-	-	173,473	1,559,974
123	30842188	23875	DFM-1503-01 REPL 0.93MI MP 0.00-0.92 PH1	2H1	12/1/2014	WP 3-382	4886	54	13648.85586	\$ 3,234,351	-	-	-	323,634	2,910,717
124	30842190	23783	DFM-1509-01 REPL 0.33MI MP 0.00-0.33 PH1	2H1	12/1/2014	WP 3-385	1761	260	118292.0725	\$ 506,708	-	-	-	59,892	446,816
125	30842249	23778	DFM-1509-04 REPL 0.01MI MP 0.79-0.79 PH1 (to expense)	2H1	7/1/2012	WP 3-388	4			\$ 51,000	-	-	-	-	-
126	30842192	23733	DFM-1603-03 REPL 0.01MI MP 0.48-0.49 PH1 (to expense)	2H1	7/1/2014	WP 3-391	49	49	175461.8968	\$ (79,462)	-	-	-	-	-
127	30865380	24890	DFM-1607-01 REPL 1.62MI MP 0.00-1.62 PH1	2H1	12/1/2014	WP 3-394	8563	621	113615.802	\$ 8,617,384	-	-	-	861,640	7,755,744
128	30842193	23897	DFM-1614-08 REPL 0.44MI MP 0.56-1.00 PH1	2H1	12/1/2014	WP 3-397	2324			\$ 1,652,000	-	-	-	165,000	1,487,000
129	30842191	23827	DFM-1615-07 REPL 0.01MI MP 0.00-0.01 PH1	2H1	7/1/2013	WP 3-400	50	50	176971.35	\$ (99,971)	-	-	-	-	-
130	30842195	23682	DFM-1617-01 REPL 0.44MI MP 0.82-1.26 PH1	2H1	12/1/2014	WP 3-403	2344			\$ 1,649,000	-	-	-	165,000	1,484,000
131	30865381	24891	DFM-1805-01 REPL 0.03MI MP 0.00-0.03 PH1	2H1	7/1/2013	WP 3-406	153			\$ 98,000	-	-	-	98,000	98,000
132	30841468	23762	DFM-1813-02 REPL 0.07MI MP 1.00-16.40 PH1	2H1	7/1/2012	WP 3-409	347	347	402382.773	\$ (241,383)	-	-	-	-	-
133	30842241	23684	DFM-1813-06 REPL 0.02MI MP 0.00-0.02 PH1	2H1	7/1/2014	WP 3-412	102			\$ 85,000	-	-	-	-	85,000
134	30842226	23769	DFM-1815-02 REPL 0.72MI MP 18.76-19.48 PH1	2H1	12/1/2014	WP 3-415	3797			\$ 3,264,000	-	-	-	326,000	2,938,000
135	30842184	23801	DFM-1815-15 REPL 0.01MI MP 1.38-1.39 PH1 (to expense)	2H1	7/1/2013	WP 3-418	45	45	169239.6211	\$ (95,240)	-	-	-	-	-
136	30842138	23784	DFM-1816-20 REPL 0.01MI MP 0.00-0.01 PH1	2H1	7/1/2014	WP 3-421	67	67	200352.7917	\$ (111,353)	-	-	-	-	-
137	30842197	23761	DFM-1817-01 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2013	WP 3-424	46			\$ 74,000	-	-	-	-	-
138	30842198	23766	DFM-1818-01 REPL 0.13MI MP 0.00-0.60 PH1	2H1	12/1/2014	WP 3-427	712	712	545746.8017	\$ (64,747)	-	-	-	-	-
139	30865382	24892	DFM-1880-08 REPL 0.02MI MP 0.00-0.02 PH1	2H1	7/1/2014	WP 3-430	94	94	231284.1609	\$ (99,284)	-	-	-	-	-
140	30841609	23806	DFM-2410-01 REPL 0.02MI MP 0.00-0.03 PH1	2H1	7/1/2014	WP 3-433	131	21	42678.65363	\$ 51,321	-	-	-	-	51,321
141	30865383	24893	DFM-2412-01 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2013	WP 3-436	3	3	53683.2863	\$ (1,683)	-	-	-	-	-
142	30865384	24894	DFM-3002-01 REPL 0.02MI MP 0.00-0.00 PH1	2H1	7/1/2013	WP 3-439	90	90	227058.8877	\$ (127,059)	-	-	-	-	-
143	30865385	24895	DFM-3008-01 REPL 0.03MI MP 7.99-8.02 PH1	2H1	7/1/2013	WP 3-442	150	150	281969.6569	\$ (99,970)	-	-	-	-	-
144	30841615	23699	DFM-3022-01 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2013	WP 3-445	5	5	66665.77985	\$ (15,666)	-	-	-	-	-
145	30842200	23695	DFM-7219-01 REPL 3.73MI MP 0.00-3.73 PH1	2H1	12/1/2014	WP 3-449	19668	173	19605.58972	\$ 9,501,394	-	-	-	950,040	8,551,355
146	30842137	23763	DFM-7220-01 REPL 0.02MI MP 15.71-15.74 PH1	2H1	7/1/2014	WP 3-452	109			\$ 87,000	-	-	-	-	87,000
147	30842201	23720	DFM-7221-10 REPL 0.14MI MP 15.99-16.13 PH1	2H1	12/1/2012	WP 3-455	754			\$ 489,000	540	488,460	-	-	489,000
148	30841616	23710	DFM-7221-15 REPL 1.34MI MP 0.04-1.51 PH1	2H1	12/1/2012	WP 3-458	7087	7087	1445891.663	\$ 5,680,108	713,000	4,967,108	-	-	5,680,108
149	30842202	23701	DFM-7225-02 REPL 2.15MI MP 0.00-2.42 PH1	2H1	12/1/2014	WP 3-461	11338	1	155.6419578	\$ 11,489,844	-	-	-	1,149,084	10,340,760
150	30841614	23617	DFM-7226-02 REPL 1.37MI MP 0.35-3.26 PH1	2H1	12/1/2012	WP 3-464	7231	3111	627395.5541	\$ 3,434,604	406,000	3,028,604	-	-	3,434,604
151	30865386	24896	DFM-8832-01 REPL 0.02MI MP 0.00-0.01 PH1	2H1	7/1/2013	WP 3-467	92			\$ 79,000	-	-	-	79,000	79,000
152	30842139	23750	TAPS-REPL CC PH1	2H1	12/1/2014	WP 3-470	18140	10857	1289063.896	\$ 15,534,936	-	-	-	1,597,369	13,937,567
153	30842135	23753	TAPS-REPL DA PH1	2H1	12/1/2014	WP 3-476	7625	4925	963331.5062	\$ 6,135,668	-	-	-	619,148	5,516,521
154	30841617	23741	TAPS-REPL DI PH1	2H1	12/1/2014	WP 3-481	6599	5927	1259955.502	\$ 5,350,044	-	-	-	541,310	4,808,734
155	30842136	23757	TAPS-REPL EB PH1	2H1	7/1/2014	WP 3-486	543	356	318966.4303	\$ 223,034	-	-	-	-	223,034
156	30842123	23690	TAPS-REPL FR PH1	2H1	12/1/2014	WP 3-490	5281	4643	1122157.595	\$ 4,805,842	-	-	-	480,746	4,325,096
157	30842165	23794	TAPS-REPL HB PH1	2H1	12/1/2014	WP 3-495	6108	5414	1203317.113	\$ 4,409,683	-	-	-	440,733	3,968,950
158	30841139	23616	TAPS-REPL KE PH1	2H1	12/1/2014	WP 3-499	7951	3808	727099.2417	\$ 6,644,901	-	-	-	686,954	5,957,947
159	30842173	23923	TAPS-REPL LP PH1	2H1	7/1/2014	WP 3-504	253	253	351935.262	\$ (47,935)	-	-	-	-	-
160	30842205	23749	TAPS-REPL MI PH1	2H1	12/1/2014	WP 3-507	10898	8657	1378463.721	\$ 9,149,536	-	-	-	925,323	8,224,213

Table 2
Capital Expenditures by Maintenance Activity Type (MAT)

Line No	Order	FSRS Id	Order Description	MAT	Operative Date	Workpaper Reference	Total Project Footage	Dis-allowed Footage	Disallowed cost	Project total minus disallowed	2011 PD w/out <50'	2012 PD w/out <50'	2013 PD w/out <50'	2014 PD w/out <50'	Total PD w/out <50'
161	30842124	23718	TAPS-REPL NB PH1	2H1	12/1/2014	WP 3-509	2555	2527	927871.3452	\$ 1,531,129	-	-	156,225	1,374,904	1,531,129
162	30842162	23776	TAPS-REPL NV PH1	2H1	12/1/2014	WP 3-514	11011	5236	828794.966	\$ 9,408,205	-	-	955,091	8,453,114	9,408,205
163	30842133	23740	TAPS-REPL PN PH1	2H1	12/1/2014	WP 3-518	11989	6690	1008293.145	\$ 10,269,707	-	-	1,032,923	9,236,784	10,269,707
164	30842174	23928	TAPS-REPL SA PH1	2H1	12/1/2014	WP 3-524	16180	9316	1181401.549	\$ 13,714,598	-	-	1,558,596	12,156,002	13,714,598
165	30842166	23817	TAPS-REPL SF PH1	2H1	12/1/2014	WP 3-530	1629	710	337855.8834	\$ 2,228,144	-	-	223,162	2,004,982	2,228,144
166	30842169	23787	TAPS-REPL SI PH1	2H1	12/1/2014	WP 3-533	5371	4425	1059110.294	\$ 3,911,890	-	-	560,129	3,351,760	3,911,890
167	30842126	23689	TAPS-REPL SJ PH1	2H1	12/1/2014	WP 3-538	6559	4844	1033344.997	\$ 7,437,655	-	-	745,261	6,692,394	7,437,655
168	30842134	23744	TAPS-REPL SO PH1	2H1	12/1/2014	WP 3-543	1470	1418	715881.4812	\$ 674,119	-	-	67,412	606,707	674,119
169	30841474	23706	TAPS-REPL ST PH1	2H1	12/1/2014	WP 3-546	20509	16958	1876006.287	\$ 16,904,994	-	-	1,697,550	15,207,444	16,904,994
170	30842160	23785	TAPS-REPL YO PH1	2H1	12/1/2014	WP 3-551	17009	8523	1050173.832	\$ 14,566,826	-	-	1,560,696	13,006,130	14,566,826
171			Total MAT 2H1 - Imp Plan Pipe Replacement					46.51	52038987.97	791882012.03	15,477,657	190,041,368	271,307,046	318,745,877	795,571,948
172								19.97859848							
173	30843926	24030	Emergency Pipe Replacement	2H2	12/31/2014	WP 3-557			28514435.77		1,714,000	1,714,000	1,714,000	1,714,000	6,856,000
174	30846247	24158	Strength Test-Capital Valves and Testheads	2H2	12/31/2014	WP 3-558					5,741,900	3,170,900	3,256,600	3,342,300	15,511,700
175	30866501	25002	Post Strength Test Emergency Replacements	2H2	12/31/2014	WP 3-559					6,427,500	8,570,000	8,570,000	8,570,000	32,137,500
176			Total MAT 2H2 - Imp Plan Emergency Pipe Repl								13,883,400	13,454,900	13,540,600	13,626,300	54,505,200
177															
178	30847124	24009	L-131 MP 50.5-57.4 UPGRADE PH-1	2H4	11/1/2012	WP 3-560					150,000	1,500,000	357,000	-	2,007,000
179	30846928	24025	L-132 MP 31.7-38.4 UPGRADE PH-1	2H4	11/1/2012	WP 3-563					75,000	1,500,000	462,000	-	2,037,000
180	30846926	24023	L-300A MP 299-352 UPGRADE PH-1	2H4	11/1/2013	WP 3-566					150,000	1,000,000	6,935,000	-	8,085,000
181	30846925	24021	L-300A MP 352.3-391.2 UPGRADE PH-1	2H4	11/1/2012	WP 3-570					300,000	4,534,000	-	-	4,834,000
182	30846924	24017	L-300B MP 299.0-351.8 UPGRADE PH-1	2H4	11/1/2013	WP 3-573					150,000	1,000,000	6,845,000	-	7,995,000
183	30846923	24012	L-300B MP 351.8-390.9 UPGRADE PH-1	2H4	11/1/2012	WP 3-576					300,000	5,101,000	-	-	5,401,000
184			Total MAT 2H4 - Imp Plan ILI Pipeline Retrofit								1,125,000	14,635,000	14,599,000	-	30,359,000
185															
186			Total Pipeline Modernization Capital Projects								30,486,057	218,361,392	299,446,646	332,372,177	880,666,272

Table 3
Expenses by Maintenance Activity Type (MAT)

Line No	Order	PSRS Id	Order Description	MAT	Operative Date	Workpaper Reference	Total Project Footage	Dis-allowed Footage	2011 PD	2012 PD	2013 PD	2014 PD	Total PD
1	97000510	24160	SP3 TEST 0.49MI MP 180.91-181.40 PH1	34A	12/1/2011	WP 3-758	2597		1,093,000	-	-	-	1,093,000
2	9715461	24162	SP5 TEST 4.04MI MP 0.00-5.57 PH1	34A	12/1/2011	WP 3-761	21332	885	2,847,000	-	-	-	2,847,000
3			Total MAT 34A - StanPac Expense						3,940,000	-	-	-	3,940,000
4													
5	41482857	24202	L-002 TEST 4.48MI MP 75.90-122.00 PH1	KE1	12/1/2014	WP 3-764	23641	1823	-	-	-	3,369,000	3,369,000
6	41482922	24210	L-021A_1 TEST 0.09MI MP 24.49-24.56 PH1	KE1	7/1/2012	WP 3-767	482	482	-	-	-	-	-
7	41473973	23881	L-021A_2 TEST 0.36MI MP 16.96-17.31 PH1	KE1	7/1/2012	WP 3-770	1869	1869	-	-	-	-	-
8	41474090	23532	L-021B TEST 18.93MI MP 0.00-18.64 PH1	KE1	12/1/2013	WP 3-773	99950	49	-	-	6,075,000	-	6,075,000
9	41474091	23533	L-021C TEST 7.10MI MP 35.05-51.41 PH1	KE1	12/1/2012	WP 3-776	37497	280	-	2,178,000	-	-	2,178,000
10	41482921	24208	L-021D TEST 0.28MI MP 24.67-24.95 PH1	KE1	7/1/2012	WP 3-779	1493	1493	-	-	-	-	-
11	41483065	24207	L-021E TEST 0.33MI MP 116.16-137.36 PH1	KE1	7/1/2012	WP 3-782	1747	769	-	592,000	-	-	592,000
12	41474092	23535	L-021F TEST 5.18MI MP 2.70-19.93 PH1	KE1	12/1/2012	WP 3-785	27345	2558	-	2,123,000	-	-	2,123,000
13	41474094	23538	L-021G TEST 2.54MI MP 0.00-2.54 PH1	KE1	12/1/2012	WP 3-788	13412	3511	-	1,051,000	-	-	1,051,000
14	41474099	23540	L-050A TEST 6.38MI MP 2.55-38.63 PH1	KE1	12/1/2014	WP 3-791	33733	2264	-	-	-	2,283,000	2,283,000
15	41482923	24212	L-050A-1 TEST 0.64MI MP 1.56-2.25 PH1	KE1	7/1/2013	WP 3-794	3402	120	-	-	872,000	-	872,000
16	41483068	24168	L-057A-MC TEST 0.45MI MP 0.00-0.42 PH1	KE1	7/1/2014	WP 3-797	2394	330	-	-	-	790,000	790,000
17	41482931	24183	L-057A-MD1 TEST 1.13MI MP 0.00-1.13 PH1	KE1	12/1/2012	WP 3-800	5963	4246	-	278,000	-	-	278,000
18	41482930	24178	L-057A-MD2 TEST 0.32MI MP 0.00-0.32 PH1	KE1	7/1/2014	WP 3-803	1704	805	-	-	-	462,000	462,000
19	41474061	23496	L-100 TEST 10.36MI MP 138.43-150.13 PH1	KE1	12/1/2012	WP 3-806	54698	79	-	3,766,000	-	-	3,766,000
20	P.03758	23500	L-101 TEST 0.28MI MP 2.45-3.48 PH1	KE1	12/1/2011	WP 3-809	1473	1155	378,000	-	-	-	378,000
21	41474063	23502	L-103 TEST 2.45MI MP 25.31-27.77PH1	KE1	12/1/2013	WP 3-812	12935	12143	-	-	75,000	-	75,000
22	P.03759	23542	L-105A TEST 2.16MI MP 38.00-41.00 PH1	KE1	12/1/2011	WP 3-815	11383	11379	1,000	-	-	-	1,000
23	P.03766	24204	L-105C TEST 1.74MI MP 0.00-1.76 PH1	KE1	12/1/2011	WP 3-818	9195		1,392,000	-	-	-	1,392,000
24	P.03767	24560	L-105N_1 TEST 4.88MI MP 11.07-30.63 PH1	KE1	12/1/2011	WP 3-821	25773	18359	1,111,000	-	-	-	1,111,000
25	41473949	23491	L-105N_2 TEST 0.48MI MP 21.24-21.70 PH1	KE1	7/1/2012	WP 3-824	2556	2556	-	-	-	-	-
26	41474068	23505	L-109 TEST 3.40MI MP 7.57-48.84 PH1	KE1	12/1/2012	WP 3-827	17935	10616	-	1,710,000	-	-	1,710,000
27	41474070	23548	L-118A TEST 1.30MI MP 0.00-58.74 PH1	KE1	12/1/2012	WP 3-830	6843	3406	1,067	1,083,933	-	-	1,085,000
28	41474071	23550	L-118B TEST 16.44MI MP 1.04-20.07 PH1	KE1	12/1/2013	WP 3-833	86787	38002	-	-	2,575,000	-	2,575,000
29	41474072	23552	L-119A TEST 3.68MI MP 0.00-14.02 PH1	KE1	12/1/2012	WP 3-838	19408	8	-	1,621,000	-	-	1,621,000
30	41482798	24262	L-119A-1 TEST 0.25MI MP 11.14.11.36 PH1	KE1	7/1/2013	WP 3-841	1298	912	-	-	249,000	-	249,000
31	41474073	23554	L-119B TEST 6.91MI MP 0.00-10.02 PH1	KE1	12/1/2012	WP 3-844	36493		-	2,628,000	-	-	2,628,000
32	41474075	23559	L-126A TEST 9.84MI MP 0.00-10.89 PH1	KE1	12/1/2014	WP 3-847	51960	172	71	-	-	3,044,929	3,045,000
33	41474076	23561	L-126B TEST 10.14MI MP 0.00-10.57 PH1	KE1	12/1/2014	WP 3-850	53539	27	-	-	-	3,106,000	3,106,000
34	P.03752	24699	L-131_1 TEST 4.41MI MP 42.35-57.47 PH1	KE1	12/1/2011	WP 3-853	23277	366	3,423,000	-	-	-	3,423,000
35	41474018	23874	L-131_2 TEST 4.02MI MP 8.44-45.90 PH1	KE1	12/1/2012	WP 3-856	21230		-	2,638,000	-	-	2,638,000
36	41474033	23471	L-131Z TEST 0.54MI MP 0.00-0.54 PH1	KE1	7/1/2013	WP 3-859	2865		-	-	887,000	-	887,000
37	P.03760	24537	L-132_1 TEST 42.62MI MP 0.74-51.53 PH1	KE1	12/1/2011	WP 3-862	225037	9385	20,081,000	-	-	-	20,081,000
38	41474074	23557	L-132_2 TEST MP 1.91MI 40.05-49.71 PH1	KE1	12/1/2012	WP 3-870	10072	13	-	2,063,000	-	-	2,063,000
39	P.03761	23480	L-132A TEST 1.46MI MP 0.01-1.46 PH1	KE1	12/1/2011	WP 3-873	7709	126	1,191,000	-	-	-	1,191,000
40	41474035	23487	L-134A TEST 5.94MI MP 4.00-25.55 PH1	KE1	12/1/2014	WP 3-876	31343	1234	-	-	-	2,036,000	2,036,000

Table 3
Expenses by Maintenance Activity Type (MAT)

Line No	Order	PSRS Id	Order Description	MAT	Operative Date	Workpaper Reference	Total Project Footage	Dis-allowed Footage	2011 PD	2012 PD	2013 PD	2014 PD	Total PD
41	41474036	23489	L-137B TEST 5.29MI MP 0.00-7.37 PH1	KE1	12/1/2013	WP 3-879	27930	26571	-	-	106,000	-	106,000
42	41474080	23510	L-138 TEST 17.09MI MP 22.04-45.56 PH1	KE1	12/1/2012	WP 3-882	90231	2679	-	5,560,000	-	-	5,560,000
43	41474037	23493	L-142N TEST 11.67MI MP 0.00-14.05 PH1	KE1	12/1/2012	WP 3-886	61607	3634	-	4,259,000	-	-	4,259,000
44	41474038	23495	L-142S TEST 2.28MI MP 0.02-11.48 PH1	KE1	12/1/2012	WP 3-891	12041	6553	-	740,000	-	-	740,000
45	P.03762	24548	L-147 TEST 3.11MI MP 0.17-3.40 PH1	KE1	12/1/2011	WP 3-894	16398	2064	2,144,000	-	-	-	2,144,000
46	41474082	23513	L-148 TEST 17.62MI MP 0.00-17.63 PH1	KE1	12/1/2011	WP 3-897	93038	517	3,801,000	-	-	-	3,801,000
47	41474083	23515	L-150 TEST 6.63MI MP 6.15-18.09 PH1	KE1	12/1/2013	WP 3-900	35018		-	-	2,659,000	-	2,659,000
48	41474084	23517	L-151 TEST 0.42MI MP 10.81-11.23 PH1	KE1	7/1/2014	WP 3-903	2196		-	-	-	891,000	891,000
49	P.03764	24554	L-153 1 TEST 17.35MI MP 0.00-22.87PH1	KE1	12/1/2011	WP 3-906	91604	2312	8,667,000	-	-	-	8,667,000
50	41473934	23582	L-153 2 TEST 10.86MI MP 3.58-27.88PH1	KE1	12/1/2012	WP 3-911	57358		-	4,438,000	-	-	4,438,000
51	41474040	23498	L-158-1 TEST 2.58MI MP 11.07-13.65 PH1	KE1	12/1/2014	WP 3-914	13636		-	-	-	1,280,000	1,280,000
52	41474041	23499	L-162A TEST 1.69MI MP 4.41-9.03 PH1	KE1	12/1/2013	WP 3-917	8919	2035	-	-	1,027,000	-	1,027,000
53	41474042	23501	L-172A TEST 2.11MI MP 35.51-67.50 PH1	KE1	12/1/2012	WP 3-920	11145	231	-	2,328,000	-	-	2,328,000
54	41474043	23503	L-177A TEST 0.33MI MP 88.50-88.83 PH1	KE1	7/1/2012	WP 3-923	1743		-	826,000	-	-	826,000
55	41474044	23506	L-177B TEST 6.65MI MP 0.86-7.51 PH1	KE1	12/1/2013	WP 3-926	35103		-	-	2,181,000	-	2,181,000
56	41474046	23509	L-181B TEST 1.55MI MP 0.64-2.17 PH1	KE1	12/1/2013	WP 3-929	8202		-	-	1,067,000	-	1,067,000
57	41482928	24217	L-183 TEST 0.32MI MP 5.96-6.29 PH1	KE1	7/1/2014	WP 3-932	1677		-	-	-	874,000	874,000
58	41474086	23521	L-186 TEST 2.08MI MP 9.20-26.13 PH1	KE1	12/1/2014	WP 3-935	11002	890	-	-	-	1,551,000	1,551,000
59	41474087	23524	L-187 TEST 39.21MI MP 22.58-65.70 PH1	KE1	12/1/2013	WP 3-938	207009	8804	-	-	9,042,000	-	9,042,000
60	P.03765	24555	L-191 TEST 3.96MI MP 6.47-10.47 PH1	KE1	12/1/2011	WP 3-942	20916	20	2,369,000	-	-	-	2,369,000
61	41474047	23511	L-191-1 TEST 10.07MI MP 9.59-35.83 PH1	KE1	12/1/2012	WP 3-945	53190	26175	-	1,722,000	-	-	1,722,000
62	41474048	23514	L-191A TEST 4.89MI MP 0.00-4.84 PH1	KE1	12/1/2014	WP 3-948	25838	297	-	-	-	1,668,000	1,668,000
63	41474089	23494	L-195A3-1 TEST 0.48MI MP 0.00-0.48 PH1	KE1	7/1/2013	WP 3-951	2510		-	-	876,000	-	876,000
64	41474060	23527	L-196A TEST 0.46MI MP 11.49-11.93 PH1	KE1	7/1/2014	WP 3-954	2431		-	-	-	899,000	899,000
65	41474051	23520	L-197B TEST 5.18MI MP 0.00-5.49 PH1	KE1	12/1/2014	WP 3-957	27354	5390	-	-	-	1,595,000	1,595,000
66	41474052	23522	L-197C-1 TEST 2.34MI MP 14.73-17.05 PH1	KE1	12/1/2014	WP 3-960	12337	10086	-	-	-	226,000	226,000
67	41482859	24205	L-197C-2 TEST 2.88MI MP 0.55-3.43 PH1	KE1	12/1/2014	WP 3-963	15200	13612	-	-	-	139,000	139,000
68	41482793	24264	L-200A-1 TEST 0.34MI MP 1.08-1.42 PH1	KE1	7/1/2012	WP 3-966	1775		-	827,000	-	-	827,000
69	41474101	23525	L-210B TEST 13.54MI MP 7.57-25.98 PH1	KE1	12/1/2012	WP 3-969	71483	14400	-	3,812,000	-	-	3,812,000
70	41482927	24216	L-210C TEST 0.10MI MP 31.64-31.74 PH1	KE1	7/1/2012	WP 3-972	526	526	-	-	-	-	-
71	41474095	23528	L-220 TEST 4.58MI MP 23.14-27.68 PH1	KE1	12/1/2014	WP 3-975	24205	1430	-	-	-	1,537,000	1,537,000
72	P.03754	24495	L-300A 1 TEST 58.46MI MP 0.29-502.24 PH1	KE1	12/1/2011	WP 3-978	308682	7840	31,263,000	-	-	-	31,263,000
73	41474039	23497	L-300A 2 TEST 21.67MI MP 230.32-490.59 PH1	KE1	12/1/2012	WP 3-985	114406	426	-	10,948,000	-	-	10,948,000
74	P.03754	24492	L-300A-1 TEST 0.61MI MP 156.40-157.01 PH1	KE1	12/1/2011	WP 3-989	3234		1,121,000	-	-	-	1,121,000
75	P.03756	24521	L-300B 1 TEST 59.49MI MP 0.00-502.64 PH1	KE1	12/1/2011	WP 3-992	314084	19873	22,341,000	-	-	-	22,341,000
76	41483066	24219	L-300B 2 TEST 12.35MI MP 148.90-283.14 PH1	KE1	12/1/2014	WP 3-998	65215	5331	-	-	-	5,600,000	5,600,000
77	41474056	23536	L-303 TEST 1.16MI MP 19.21-20.43 PH1	KE1	2/1/2012	WP 3-1001	6143		-	1,502,000	-	-	1,502,000
78	41474096	23529	L-306 TEST 7.24MI MP 0.00-70.02 PH1	KE1	12/1/2012	WP 3-1004	38218	33293	-	445,000	-	-	445,000
79	41474097	23530	L-314 TEST 4.34MI MP 20.91-24.92 PH1	KE1	12/1/2014	WP 3-1007	22915	885	-	-	-	1,529,000	1,529,000
80	41474098	23492	L-318-12 TEST 2.02MI MP 0.00-0.00 PH1	KE1	12/1/2014	WP 3-1010	10674		-	-	-	1,181,000	1,181,000

Table 3
Expenses by Maintenance Activity Type (MAT)

Line No	Order	PSRS Id	Order Description	MAT	Operative Date	Workpaper Reference	Total Project Footage	Dis-allowed Footage	2011 PD	2012 PD	2013 PD	2014 PD	Total PD
81	41483067	24220	L-331A TEST 0.34MI MP 8.06-8.40 PH1	KE1	7/1/2013	WP 3-1013	1785	1785	-	-	-	-	-
82	41474057	23539	L-400_1 TEST 17MI MP 80.04-298.84 PH1	KE1	12/1/2013	WP 3-1016	89690	714	-	-	9,678,000	-	9,678,000
83	41483064	24201	L-400_2 TEST 17.5MI MP 122.22-139.73 PH1	KE1	12/1/2014	WP 3-1019	92464	-	-	-	-	12,735,000	12,735,000
84	P.03757	23551	L-400-3 TEST 4.00MI MP 295.91-299.91 PH1	KE1	12/1/2011	WP 3-1022	21108	4585	1,862,000	-	-	-	1,862,000
85	41474031	23531	L-401 TEST 0.80MI MP 323.44-326.76 PH1	KE1	12/1/2012	WP 3-1025	4219	-	-	1,958,000	-	-	1,958,000
86	41473886	23556	DFM-0115-01 TEST 0.40MI MP 0.00-0.41 PH1	KE1	12/1/2014	WP 3-1028	2114	746	-	-	-	579,000	579,000
87	41473887	23558	DFM-0126-01 TEST 0.07MI MP 1.76-1.84 PH1	KE1	7/1/2012	WP 3-1031	384	384	-	-	-	-	-
88	41473888	23560	DFM-0141-01 TEST 0.43MI MP 0.00-0.42 PH1	KE1	7/1/2014	WP 3-1034	2262	1678	-	-	-	231,000	231,000
89	41482926	24215	DFM-0210-01 TEST 6.27MI MP 0.00-6.62 PH1	KE1	12/1/2013	WP 3-1037	33131	11313	-	-	1,394,000	-	1,394,000
90	41473891	23566	DFM-0211-01 TEST 0.68MI MP 0.00-0.68 PH1	KE1	7/1/2014	WP 3-1040	3582	995	-	-	-	677,000	677,000
91	41473985	23927	DFM-0213-02 TEST 0.90MI MP 0.00-0.94 PH1	KE1	7/1/2014	WP 3-1043	4748	16	-	-	-	973,000	973,000
92	41473893	23570	DFM-0215-01 TEST 0.95MI MP 0.00-0.98 PH1	KE1	7/1/2013	WP 3-1046	5018	385	-	-	883,000	-	883,000
93	41473895	23574	DFM-0401-01 TEST 5.44MI MP 0.03-5.48 PH1	KE1	12/1/2012	WP 3-1049	28722	1916	-	1,593,000	-	-	1,593,000
94	41473897	23578	DFM-0402-01 TEST 0.69MI MP 0.27-2.36 PH1	KE1	7/1/2012	WP 3-1052	3643	1120	-	943,000	-	-	943,000
95	41473920	23584	DFM-0405-01 TEST 3.25MI MP 1.09-16.54 PH1	KE1	12/1/2013	WP 3-1055	17170	12163	-	-	466,000	-	466,000
96	41473922	23588	DFM-0406-03 TEST 0.76MI MP 0.08-0.81 PH1	KE1	7/1/2014	WP 3-1059	3987	3987	-	-	-	-	-
97	41473923	23590	DFM-0407-01 TEST 4.36MI MP 0.00-4.34 PH1	KE1	12/1/2012	WP 3-1062	23002	8839	-	925,000	-	-	925,000
98	41473924	23563	DFM-0601-01 TEST 0.36MI MP 0.09-0.46 PH1	KE1	7/1/2014	WP 3-1065	1921	713	-	-	-	555,000	555,000
99	41473925	23565	DFM-0604-01 TEST 1.08MI MP 0.00-4.71 PH1	KE1	12/1/2013	WP 3-1068	5726	4146	-	-	339,000	-	339,000
100	41473926	23567	DFM-0604-06 TEST 2.29MI MP 0.00-2.28 PH1	KE1	12/1/2014	WP 3-1071	12092	4683	-	-	-	752,000	752,000
101	41473927	23569	DFM-0604-07 TEST 6.25MI MP 0.01-6.41 PH1	KE1	12/1/2013	WP 3-1074	32986	2426	-	-	1,957,000	-	1,957,000
102	41473930	23575	DFM-0611-01 TEST 1.07MI MP 0.00-1.07 PH1	KE1	12/1/2012	WP 3-1077	5640	3603	-	350,000	-	-	350,000
103	41473931	23577	DFM-0611-02 TEST 1.50MI MP 0.00-1.91 PH1	KE1	12/1/2012	WP 3-1080	7911	89	-	1,014,000	-	-	1,014,000
104	41482853	24196	DFM-0611-05 TEST 0.12MI MP 0.00-0.12 PH1	KE1	7/1/2012	WP 3-1084	639	639	-	-	-	-	-
105	41473962	23884	DFM-0621-01 TEST 0.68MI MP 0.02-0.70 PH1	KE1	7/1/2014	WP 3-1087	3615	128	-	-	-	905,000	905,000
106	41473936	23587	DFM-0630-01 TEST 0.07MI MP 1.33-1.40 PH1	KE1	7/1/2014	WP 3-1090	385	-	-	-	-	831,000	831,000
107	41473965	23835	DFM-0638-02 TEST 1.24MI MP 1.69-2.93 PH1	KE1	12/1/2014	WP 3-1093	6524	6524	-	-	-	-	-
108	41473966	23843	DFM-0651-01 TEST 0.86MI MP 1.01-1.87 PH1	KE1	7/1/2012	WP 3-1096	4542	4542	-	-	-	-	-
109	41473969	23861	DFM-0813-01 TEST 1.30MI MP 0.00-1.29 PH1	KE1	12/1/2012	WP 3-1099	6882	2303	-	661,000	-	-	661,000
110	41473970	23866	DFM-0813-02 TEST 0.50MI MP 0.00-0.50 PH1	KE1	7/1/2014	WP 3-1102	2660	2660	-	-	-	-	-
111	41473971	23871	DFM-0814-05 TEST 0.31MI MP 0.00-0.31 PH1	KE1	7/1/2013	WP 3-1105	1616	1616	-	-	-	-	-
112	41473972	23876	DFM-0817-01 TEST 1.31MI MP 0.00-1.30 PH1	KE1	12/1/2013	WP 3-1108	6936	-	-	1,026,000	-	-	1,026,000
113	41473974	23885	DFM-1004-01 TEST 0.35MI MP 4.40-4.75 PH1	KE1	7/1/2014	WP 3-1111	1866	-	-	-	-	880,000	880,000
114	41473975	23892	DFM-1023-01 TEST 2.83MI MP 0.00-2.83 PH1	KE1	12/1/2013	WP 3-1114	14942	876	-	-	1,211,000	-	1,211,000
115	41473976	23894	DFM-1027-01 TEST 1.21MI MP 3.46-6.58 PH1	KE1	12/1/2014	WP 3-1117	6402	5897	-	-	-	101,000	101,000
116	41483062	24193	DFM-1027-04 TEST 0.92MI MP 0.70-1.62 PH1	KE1	12/1/2014	WP 3-1120	4845	98	-	-	-	966,000	966,000
117	41482847	24187	DFM-1202-01 TEST 2.13MI MP 0.00-2.13 PH1	KE1	12/1/2012	WP 3-1123	11230	11230	-	-	-	-	-
118	41482846	24186	DFM-1202-02 TEST 0.39MI MP 2.00-2.39 PH1	KE1	7/1/2013	WP 3-1126	2046	2046	-	-	-	-	-
119	41482845	24185	DFM-1202-03 TEST 0.39MI MP 0.00-0.39 PH1	KE1	7/1/2014	WP 3-1129	2068	-	-	-	-	887,000	887,000
120	41473979	23901	DFM-1202-16 TEST 2.50MI MP 0.08-2.58 PH1	KE1	12/1/2013	WP 3-1132	13224	12105	-	-	104,000	-	104,000

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Expenses by Maintenance Activity Type (MAT)

Line No	Order	PSRS Id	Order Description	MAT	Operative Date	Worksheet Reference	Total Project Footage	Dis-allowed Footage	2011 PD	2012 PD	2013 PD	2014 PD	Total PD
121	41473980	23903	DFM-1209-02 TEST 1.48MI MP 0.00-1.47 PH1	KE1	12/1/2013	WP 3-1135	7822	7073	3,023	-	97,977	-	101,000
122	41473982	23918	DFM-1301-01 TEST 4.40MI MP 0.00-4.63 PH1	KE1	12/1/2014	WP 3-1138	23240	790	-	-	-	1,785,000	1,785,000
123	41473961	23878	DFM-1306-01 TEST 0.72MI MP 0.01-0.72 PH1	KE1	7/1/2014	WP 3-1141	3810	3651	-	-	-	39,000	39,000
124	41473987	23931	DFM-1310-01 TEST 1.28MI MP 0.00-1.29 PH1	KE1	12/1/2014	WP 3-1144	6763	280	-	-	-	1,007,000	1,007,000
125	41473988	23934	DFM-1401-01 TEST 0.80MI MP 0.00-0.79 PH1	KE1	7/1/2012	WP 3-1147	4202	-	-	1,050,000	-	-	1,050,000
126	41473990	23911	DFM-1501-01 TEST 5.55MI MP 0.00-6.88 PH1	KE1	12/1/2014	WP 3-1150	29317	1396	-	-	-	1,953,000	1,953,000
127	41473991	23912	DFM-1501-02 TEST 0.80MI MP 0.62-2.44 PH1	KE1	12/1/2014	WP 3-1153	4209	4033	-	-	-	51,000	51,000
128	41473992	23913	DFM-1502-02 TEST 1.60MI MP 0.00-1.60 PH1	KE1	12/1/2014	WP 3-1156	8422	749	-	-	-	1,007,000	1,007,000
129	41473933	23581	DFM-1502-06 TEST 0.32MI MP 0.00-0.32 PH1	KE1	7/1/2014	WP 3-1159	1686	33	-	-	-	857,000	857,000
130	41473932	23579	DFM-1502-11 TEST 1.98MI MP 0.00-2.96 PH1	KE1	12/1/2014	WP 3-1162	10459	7058	-	-	-	462,000	462,000
131	41474066	23545	DFM-1519-01 TEST 0.55MI MP 1.48-2.03 PH1	KE1	7/1/2013	WP 3-1165	2897	-	-	888,000	-	-	888,000
132	41473999	23841	DFM-1601-09 TEST 0.86MI MP 0.00-0.86 PH1	KE1	7/1/2014	WP 3-1168	4564	-	-	-	-	970,000	970,000
133	41482842	24272	DFM-1603-01 TEST 1.23MI MP 0.07-1.30 PH1	KE1	12/1/2013	WP 3-1171	6517	6069	-	-	70,000	-	70,000
134	41474000	23842	DFM-1603-03 TEST 0.48MI MP 0.00-0.48 PH1	KE1	7/1/2014	WP 3-1174	2550	2550	-	-	-	-	-
135	41474002	23847	DFM-1614-01 TEST 3.97MI MP 0.00-3.97 PH1	KE1	12/1/2014	WP 3-1177	20974	-	-	-	-	1,525,000	1,525,000
136	41474005	23856	DFM-1615-01 TEST 8.03MI MP 6.72-14.74 PH	KE1	12/1/2012	WP 3-1180	42395	1880	-	2,242,000	-	-	2,242,000
137	41474007	23857	DFM-1615-07 TEST 0.25MI MP 0.01-0.25 PH1	KE1	7/1/2014	WP 3-1183	1306	1306	-	-	-	-	-
138	41483061	24274	DFM-1617-01 TEST 0.82MI MP 0.00-0.82 PH1	KE1	7/1/2013	WP 3-1187	4311	210	-	-	889,000	-	889,000
139	41474008	23860	DFM-1622-01 TEST 0.99MI MP 0.00-1.00 PH1	KE1	7/1/2014	WP 3-1190	5242	1125	-	-	-	779,000	779,000
140	41474001	23846	DFM-1640-01 TEST 0.70MI MP 0.00-0.70 PH1	KE1	7/1/2014	WP 3-1193	3684	1983	-	-	-	434,000	434,000
141	41474011	23872	DFM-1813-02 TEST 5.17MI MP 8.93-16.39 PH1	KE1	12/1/2013	WP 3-1196	27299	3110	-	-	1,921,000	-	1,921,000
142	41474012	23877	DFM-1815-02 TEST 9.80MI MP 6.50-16.85 PH1	KE1	12/1/2013	WP 3-1199	51720	425	-	-	2,936,000	-	2,936,000
143	41474013	23880	DFM-1815-15 TEST 1.98MI MP 0.18-2.13 PH1	KE1	12/1/2013	WP 3-1202	10444	1918	-	-	1,127,000	-	1,127,000
144	P.03751	24484	DFM-1816-01_1 TEST 9.38MI MP 0.00-8.44 PH1	KE1	12/31/2011	WP 3-1205	49543	2944	2,558,000	-	-	-	2,558,000
145	41473986	23929	DFM-1816-01_2 TEST 9.17MI MP 8.44-18.25 PH1	KE1	12/1/2013	WP 3-1209	48412	5990	-	-	2,289,000	-	2,289,000
146	41474015	23858	DFM-1816-02 TEST 0.12MI MP 0.00-0.12 PH1	KE1	7/1/2013	WP 3-1212	639	16	-	-	795,000	-	795,000
147	41474016	23864	DFM-1816-05 TEST 0.80MI MP 0.00-0.80 PH1	KE1	7/1/2014	WP 3-1215	4223	-	-	-	-	958,000	958,000
148	41474017	23870	DFM-1816-15 TEST 6.04MI MP 0.00-6.01 PH1	KE1	12/1/2013	WP 3-1218	31876	31566	-	-	20,000	-	20,000
149	41474019	23879	DFM-1819-01 TEST 0.64MI MP 0.42-1.07 PH1	KE1	7/1/2014	WP 3-1221	3405	3405	-	-	-	-	-
150	41474020	23883	DFM-1869-01 TEST 0.16MI MP 0.00-0.16 PH1	KE1	7/1/2014	WP 3-1224	824	-	-	-	-	846,000	846,000
151	41474021	23886	DFM-1870-01 TEST 3.33MI MP 0.00-3.33 PH1	KE1	12/1/2014	WP 3-1227	17586	7	-	-	-	1,411,000	1,411,000
152	41482848	24188	DFM-2403-12 TEST 2.88MI MP 0.00-2.88 PH1	KE1	12/1/2012	WP 3-1230	15183	14600	-	48,000	-	-	48,000
153	41474024	23895	DFM-2408-01 TEST 0.99MI MP 2.32-2.72 PH1	KE1	7/1/2014	WP 3-1233	5239	-	-	-	-	992,000	992,000
154	41474028	23905	DFM-3010-01 TEST 1.27MI MP 0.00-1.27 PH1	KE1	12/1/2012	WP 3-1236	6701	6094	995	88,005	-	-	89,000
155	41474029	23906	DFM-3017-01 TEST 6.68MI MP 0.02-6.95 PH1	KE1	12/1/2013	WP 3-1239	35265	9652	-	-	1,588,000	-	1,588,000
156	41474030	23907	DFM-6603-01 TEST 2.18MI MP 3.96-6.14 PH1	KE1	12/1/2014	WP 3-1242	11528	11078	-	-	-	47,000	47,000
157	41482924	24213	DFM-7204-01 TEST 0.06MI MP 1.90-1.96 PH1	KE1	7/1/2014	WP 3-1245	325	325	-	-	-	-	-
158	41482854	24197	DFM-7218-01 TEST 1.32MI MP 0.00-1.32 PH1	KE1	12/1/2013	WP 3-1248	6954	-	-	-	1,026,000	-	1,026,000
159	41473939	23467	DFM-7221-10 TEST 6.10MI MP 7.45-15.99 PH1	KE1	12/1/2012	WP 3-1251	32230	11259	-	1,318,000	-	-	1,318,000
160	41473941	23470	DFM-7222-01 TEST 13.55MI MP 0.09-13.99 PH1	KE1	12/1/2014	WP 3-1255	71563	1038	-	-	-	3,901,000	3,901,000

Table 3
Expenses by Maintenance Activity Type (MAT)

Line No	Order	PSRS Id	Order Description	MAT	Operative Date	Workpaper Reference	Total Project Footage	Dis-allowed Footage	2011 PD	2012 PD	2013 PD	2014 PD	Total PD
161	41473942	23472	DFM-7223-01 TEST 9.90MI MP 0.15-10.05 PH1	KE1	12/1/2013	WP 3-1259	52283		-	-	2,738,000	-	2,738,000
162	41473943	23474	DFM-7224-09 TEST 1.35MI MP 0.00-1.35 PH1	KE1	12/1/2014	WP 3-1262	7107		-	-	-	1,062,000	1,062,000
163	41473944	23477	DFM-7224-12 TEST 0.48MI MP 0.25-0.73 PH1	KE1	7/1/2013	WP 3-1265	2551		-	-	877,000	-	877,000
164	41473945	23478	DFM-7226-01 TEST 5.59MI MP 0.00-5.59 PH1	KE1	12/1/2013	WP 3-1268	29534	8707	-	-	1,410,000	-	1,410,000
165	41473946	23481	DFM-7226-02 TEST 0.39MI MP 3.47-3.86 PH1	KE1	7/1/2013	WP 3-1271	2040		-	-	867,000	-	867,000
166	41473947	23483	DFM-7226-13 TEST 0.25MI MP 0.00-0.25 PH1	KE1	7/1/2014	WP 3-1274	1340		-	-	-	863,000	863,000
167	41482925	24214	DFM-7227-05 TEST 0.19MI MP 0.00-0.19 PH1	KE1	7/1/2013	WP 3-1277	1013		-	-	827,000	-	827,000
168	30842170	23799	L-057B REPL 0.01MI MP 10.32-10.32 PH1 (to expense)	2H1	7/1/2012	WP 3-40	6	6	-	-	-	-	-
169	30865387	24887	L-105A-1 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2012	WP 3-49	38	38	-	4,468	-	-	4,468
170	30865394	24904	L-132B REPL 0.01MI MP 0.01-0.01 PH1 (to expense)	2H1	7/1/2013	WP 3-132	10	10	-	-	-	-	-
171	30842161	23765	L-136 REPL 0.01MI MP 9.69-9.70 PH1 (to expense)	2H1	7/1/2014	WP 3-138	27	-	-	-	-	61,000	61,000
172	30843889	24042	L-138D REPL 0.01MI MP 45.10-45.10 PH1 (to expense)	2H1	7/1/2014	WP 3-148	8	8	-	-	-	-	-
173	30842236	23800	L-172A-17-3 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2013	WP 3-175	6	3	-	-	16,988	-	16,988
174	30842230	23824	L-173 REPL 0.01MI MP 5.51-5.51 PH1 (to expense)	2H1	7/1/2013	WP 3-179	25	25	-	-	-	-	-
175	30842233	23782	L-181A-10 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-191	44	44	-	-	-	-	-
176	30843906	24067	L-185 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-197	5	5	-	-	-	-	-
177	30842246	23779	L-301G REPL 0.01MI MP 2.34-2.34 PH1 (to expense)	2H1	7/1/2012	WP 3-231	3	3	-	-	-	-	-
178	30842250	23775	L-310 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-237	24	24	-	-	-	-	-
179	30842132	23739	DFM-0205-01 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-260	25	25	-	-	-	-	-
180	30842163	23781	DFM-0401-10 REPL 0.01MI MP 0.00-0.01 PH1 (to expense)	2H1	7/1/2014	WP 3-266	30	30	-	-	-	-	-
181	30841720	23759	DFM-0403-10 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-269	16	16	-	-	-	-	-
182	30842129	23729	DFM-0405-16 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-279	6	6	-	-	-	-	-
183	30843921	24085	DFM-0604-06 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-286	10	10	1,242	-	-	-	1,242
184	30842238	23707	DFM-0617-06 REPL 0.01MI MP 10.63-10.64 PH1 (to expense)	2H1	7/1/2014	WP 3-298	34	-	-	-	-	110,000	110,000
185	30865356	24886	DFM-1013-02 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-328	19	19	-	-	-	-	-
186	30865357	24887	DFM-1017-01 REPL 0.01MI MP 0.01-0.01 PH1 (to expense)	2H1	7/1/2013	WP 3-331	41	41	-	-	-	-	-
187	30841611	23686	DFM-1202-12 REPL 0.01MI MP 1.91-1.92 PH1 (to expense)	2H1	7/1/2013	WP 3-340	48	48	-	-	-	-	-
188	30842220	23726	DFM-1220-01 REPL 0.01MI MP 0.86-0.87 PH1 (to expense)	2H1	7/1/2013	WP 3-358	41	-	-	-	63,000	-	63,000
189	30842249	23778	DFM-1509-04 REPL 0.01MI MP 0.78-0.78 PH1 (to expense)	2H1	7/1/2012	WP 3-388	4	-	-	51,000	-	-	51,000
190	30842192	23733	DFM-1603-03 REPL 0.01MI MP 0.48-0.49 PH1 (to expense)	2H1	7/1/2014	WP 3-391	49	49	-	-	-	-	-
191	30842184	23801	DFM-1815-15 REPL 0.01MI MP 1.38-1.39 PH1 (to expense)	2H1	7/1/2013	WP 3-418	45	45	-	-	-	-	-
192	30842197	23761	DFM-1817-01 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2013	WP 3-424	46	-	-	-	74,000	-	74,000
193	30865383	24893	DFM-2412-01 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2013	WP 3-436	3	3	-	-	-	-	-
194	30841615	23699	DFM-3022-01 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2013	WP 3-445	5	5	-	-	-	-	-
195			Total MAT KE1 - Imp Plan Pressure Test				4134487		\$ 103,709,398	\$ 71,384,406	\$ 65,268,965	\$ 76,252,929	\$ 316,615,698
196													
197	41476259	24027	L-101 MP 0.00-11.62 ILI & ANALYSIS PH1	KE3	11/1/2014	WP 3-1280			-	-	-	1,087,000	1,087,000
198	41476300	24028	L-101 MP 11.62-33.68 ILI & ANALYSIS PH1	KE3	11/1/2014	WP 3-1284			-	-	-	1,655,000	1,655,000
199	41482821	24010	L-131 MP 50.5-57.4 ILI & ANALYSIS PH-1	KE3	11/1/2013	WP 3-1289			-	-	300,000	497,000	797,000
200	41482737	24026	L-132 MP 31.7-38.4 ILI & ANALYSIS PH-1	KE3	11/1/2013	WP 3-1292			-	-	325,000	499,000	824,000
201	41483499	24024	L-300A MP 299-352 ILI & ANALYSIS PH-1	KE3	11/1/2014	WP 3-1295			-	-	-	1,326,000	1,326,000
202	41482736	24022	L-300A MP 352.3-391.2 ILI & ANALYSIS PH-1	KE3	11/1/2013	WP 3-1299			-	-	500,000	788,000	1,288,000
203	41482735	24018	L-300B MP 299.0-351.8 ILI & ANALYSIS PH-1	KE3	11/1/2014	WP 3-1302			-	-	-	1,326,000	1,326,000
204	41482734	24015	L-300B MP 351.8-390.9 ILI & ANALYSIS PH-1	KE3	11/1/2013	WP 3-1305			-	-	600,000	688,000	1,288,000
205			Total MAT KE3 - Imp Plan Pipeline ILI						-	-	1,725,000	7,866,000	9,591,000
206													
207	41521348	24913	Engineering Condition Assessment	KEX	12/31/2014	WP 3-1308			-	1,000,000	1,030,000	1,060,000	3,090,000

Table 3
Expenses by Maintenance Activity Type (MAT)

Line No	Order	PSRS Id	Order Description	MAT	Operative Date	Workpaper Reference	Total Project Footage	Dis-allowed Footage	2011 PD	2012 PD	2013 PD	2014 PD	Total PD
208	41521349	24914	Remaining Life Fatigue Analysis	KEX	12/31/2014	WP 3-1309			100,000	150,000	25,000	25,000	300,000
209	41457916	23163	Imp Plan - Pipeline Planning Exp	KEX	12/31/2011	WP 3-1310			1,500,000	-	-	-	1,500,000
210			Total MAT KEX - Imp Plan Pipeline Other						1,600,000	1,150,000	1,055,000	1,085,000	4,890,000
211													
212			Total Pipeline Modernization Expense Projects						109,249,398	72,534,406	68,048,965	85,203,929	335,036,699

Table 4

D.12-12-030
Implementation Plan Phase 1 CAPITAL EXPENDITURES
(\$ IN MILLIONS)

Line No.	Description	2011(a)	2012	2013	2014	Total
1	Pipeline Modernization Program	30.5	218.4	299.4	332.4	880.7
2	Valve Automation Program	13.7	39.5	53.3	26.0	132.5
3	Pipeline Records Integration Program	0.0	0.0	0.0	0.0	0.0
4	Interim Safety Enhancement Measures	0.0	0.0	0.0	0.0	0.0
5	Program Management Office	3.0	6.6	6.7	6.6	22.9
6	Contingency	0.0	0.0	0.0	0.0	0.0
7	Total Capital Expenditures	\$47.2	\$264.5	\$359.4	\$365.0	\$1,036.1

(a) The 2011 capital related costs (including depreciation, taxes and return) for capital projects forecast to be operational in 2011, forecast at \$1.4 million, will be funded by shareholders, as described in Chapter 8.

Escalation Change Factor (CPUC PD Escalation Rate = 1.5%)	0.00%	1.57%	3.12%	4.64%
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TABLE E-3

Authorized CAPITAL EXPENDITURES (w/escalation adjustment)
(\$ IN MILLIONS)

Line No.	Description	2011(a)	2012	2013	2014	Total
1	Pipeline Modernization Program	30.5	214.9	290.1	317.0	852.5
2	Valve Automation Program	13.7	38.9	51.6	24.8	129.0
3	Pipeline Records Integration Program	0.0	0.0	0.0	0.0	0.0
4	Interim Safety Enhancement Measures	0.0	0.0	0.0	0.0	0.0
5	Program Management Office	3.0	6.5	6.5	6.3	22.3
6	Contingency	0.0	0.0	0.0	0.0	0.0
7	Total Capital Expenditures	\$47.2	\$260.3	\$348.2	\$348.0	\$1,003.8

Note: De-escalation formula = Unescalated amount * (1-Escalation Change Factor)

TABLE 5

**D.12-12-030
Implementation Plan Phase 1 EXPENSES
(\$ IN MILLIONS)**

Line No.	Description	2011(a)	2012	2013	2014	Total
1	Pipeline Modernization Program	109.2	2.4	68.0	85.2	335.0
2	Valve Automation Program	1.6	0.1	3.1	3.8	11.1
3	Pipeline Records Integration Program	0.0	0.0	0.0	0.0	0.0
4	Interim Safety Enhancement Measures	0.0	0.0	1.1	1.1	3.2
5	Program Management Office	1.6	0.1	3.4	3.4	11.9
6	Contingency	0.0	0.0	0.0	0.0	0.0
7	Total Expenses	\$112.4	\$2.6	\$75.6	\$93.5	\$361.2

(a) The 2011 expenses will be funded by shareholders, as described in Chapter 8.

Escalation Change Factor (CPUC PD Escalation Rate = 1.5%)	0.00%	1.57%	3.12%	4.64%
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TABLE E-2 Program Expenses

**EXPENSES (w/escalation adjustment)
(\$ IN MILLIONS)**

Line No.	Description	2011(a)	2012(b)	2013	2014	Total
1	Pipeline Modernization Program	0.0	2.3	65.9	81.3	149.5
2	Valve Automation Program	0.0	0.1	3.0	3.6	6.7
3	Pipeline Records Integration Program	0.0	0.0	0.0	0.0	0.0
4	Interim Safety Enhancement Measure	0.0	0.0	1.1	1.0	2.1
5	Program Management Office	0.0	0.1	3.3	3.2	6.6
6	Contingency	0.0	0.0	0.0	0.0	0.0
7	Total Expenses	\$0.0	\$2.6	\$73.3	\$89.2	\$165.0

(a) The 2011 expenses will be funded by shareholders, as described in Chapter 8.

(b) The 2012 expenses will be funded by shareholders until final decision.

Note: De-escalation formula = Unescalated amount * (1-Escalation Change Factor)