

Line	Description	Plant Annualization Adjustment	Depreciation Adjustment	Accumulated Depreciation Adjustment	ADIT Adjustment
	(a)	(b)	(c)	(d)	(e)
1	Other Generation Plant In Service:				
2	Bob Glanzer Generating Station	\$ 32,952,951	\$ 913,895	\$ 738,146	\$ 147,745
3	Total Other Generation Plant In Service	\$ 32,952,951	\$ 913,895	\$ 738,146	\$ 147,745
4					
5	Transmission Plant In Service:				
6	SBSQ Groton City Control House	\$ 749,071	\$ 19,259	\$ 12,593	\$ 1,070
7	WON SI 22BASEOHCA 34.5 KV WOONSOCKET-WAPA	1,773,195	51,242	27,592	(3,305)
8	Mt. Vernon to Kimball 69kV-TL-19	811,427	23,022	14,168	(1,697)
9	Total Transmission Plant In Service	\$ 3,333,693	\$ 93,523	\$ 54,352	\$ (3,933)
10					
11	Distribution Plant In Service:				
12	SSIP SBTF Cresbard Xfmr Replace	\$ 563,905	\$ 14,716	\$ 9,622	\$ 77
13	SI COLUMBIA RECONDUCTOR J	321,998	12,972	8,981	(638)
14	SD LED PROACTIVE LIGHT PROGRAM	675,465	48,832	26,294	(2,814)
15	Total Distribution Plant In Service	\$ 1,561,368	\$ 76,520	\$ 44,897	\$ (3,375)
16					
17	Common Plant Plant In Service:				
18	OMS & DMS Software	\$ 1,046,728	\$ 90,017	\$ 48,471	\$ (5,281)
19	S/4 HANA and Power Plan adapter Software	197,637	-	-	-
20	Total Common Plant In Service	\$ 1,244,364	\$ 90,017	\$ 48,471	\$ (5,281)
21					
22	Total Plant In Service	\$ 39,092,377	\$ 1,173,956	\$ 885,866	\$ 135,155

Sources:

Line 3: Line 2

Line 9: sum of lines 6-8

Line 15: sum of line 12-14

Line 20: sum of lines 18-19

Line 22: sum of lines 3, 9, 15, and 20

Column b: EJP-1, Sch 6 pages 2-10, column d, line 14

Column c: EJP-1, Sch 6 pages 2-10, column d, line 27

Column d: EJP-1, Sch 6 pages 2-10, column d, line 41

Column e: EJP-1, Sch 6 pages 2-10, column j, line 41

Bob Glanzer Generating Station

Line	Month-Year	PLANT IN SERVICE		
		Per Books	Annualized	Difference
		(a)	(b)	(c)
1	Dec-21	-	85,677,673	85,677,673
2	Jan-22	-	85,677,673	85,677,673
3	Feb-22	-	85,677,673	85,677,673
4	Mar-22	-	85,677,673	85,677,673
5	Apr-22	-	85,677,673	85,677,673
6	May-22	85,677,673	85,677,673	-
7	Jun-22	85,677,673	85,677,673	-
8	Jul-22	85,677,673	85,677,673	-
9	Aug-22	85,677,673	85,677,673	-
10	Sep-22	85,677,673	85,677,673	-
11	Oct-22	85,677,673	85,677,673	-
12	Nov-22	85,677,673	85,677,673	-
13	Dec-22	85,677,673	85,677,673	-
14	13-mo. average	52,724,722	85,677,673	32,952,951

Month-Year	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
15	Jan-22	-	228,474	228,474	-	446,238	446,238	-	45,730	45,730
16	Feb-22	-	228,474	228,474	-	446,238	446,238	-	45,730	45,730
17	Mar-22	-	228,474	228,474	-	446,238	446,238	-	45,730	45,730
18	Apr-22	-	228,474	228,474	-	446,238	446,238	-	45,730	45,730
19	May-22	228,474	228,474	-	446,238	446,238	-	45,730	45,730	-
20	Jun-22	228,474	228,474	-	446,238	446,238	-	45,730	45,730	-
21	Jul-22	228,474	228,474	-	446,238	446,238	-	45,730	45,730	-
22	Aug-22	228,474	228,474	-	446,238	446,238	-	45,730	45,730	-
23	Sep-22	228,474	228,474	-	446,238	446,238	-	45,730	45,730	-
24	Oct-22	228,474	228,474	-	446,238	446,238	-	45,730	45,730	-
25	Nov-22	228,474	228,474	-	446,238	446,238	-	45,730	45,730	-
26	Dec-22	228,474	228,474	-	446,238	446,238	-	45,730	45,730	-
27	Total	1,827,790	2,741,686	913,895	3,569,903	5,354,855	1,784,952	365,844	548,765	182,922

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
	(b)	(c)	(d)	(h)	(i)	(j)	
28	Dec-21	-	-	-	-	-	
29	Jan-22	-	228,474	228,474	-	45,730	45,730
30	Feb-22	-	456,948	456,948	-	91,461	91,461
31	Mar-22	-	685,421	685,421	-	137,191	137,191
32	Apr-22	-	913,895	913,895	-	182,922	182,922
33	May-22	228,474	1,142,369	913,895	45,730	228,652	182,922
34	Jun-22	456,948	1,370,843	913,895	91,461	274,383	182,922
35	Jul-22	685,421	1,599,317	913,895	137,191	320,113	182,922
36	Aug-22	913,895	1,827,790	913,895	182,922	365,844	182,922
37	Sep-22	1,142,369	2,056,264	913,895	228,652	411,574	182,922
38	Oct-22	1,370,843	2,284,738	913,895	274,383	457,305	182,922
39	Nov-22	1,599,317	2,513,212	913,895	320,113	503,035	182,922
40	Dec-22	1,827,790	2,741,686	913,895	365,844	548,765	182,922
41	13-mo. average	632,697	1,370,843	738,146	126,638	274,383	147,745

42	Depreciation Rate	3.20%
43	1st Year Tax Depreciation Rate	6.25%
44	Federal Income Tax Rate	21.00%

SOURCES:

- Lines 1-13: JBB-1 page 1
- Line 14: Average of lines 1-13
- Lines 15-26, column b: line 1-13 (respectively) * column c, line 42
- Lines 15-26, column c: line 1-13 (respectively) * column c, line 42
- Lines 15-26, column d: column c less column b
- Lines 15-26, column e: line 1-13 (respectively) * column c, line 43
- Lines 15-26, column f: line 1-13 (respectively) * column c, line 43
- Lines 15-26, column g: column f less column e
- Lines 15-26, column h: (column e less column b) * column c, line 44
- Lines 15-26, column i: (column f less column c) * column c, line 44
- Lines 15-26, column j: column i less column h
- Line 27: sum of lines 15-26
- Line 28: 0
- Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
- Lines 29-40, Column d: column c less column b
- Lines 29-40, Column j: column i less column h
- Line 42: Staff Consultant Exhibit JG-1
- Line 43: Email from Jeff Decker on 11/9/23

SBSQ Groton City Control House

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Dec-21	-	1,081,992	1,081,992
2	Jan-22	-	1,081,992	1,081,992
3	Feb-22	-	1,081,992	1,081,992
4	Mar-22	-	1,081,992	1,081,992
5	Apr-22	-	1,081,992	1,081,992
6	May-22	-	1,081,992	1,081,992
7	Jun-22	-	1,081,992	1,081,992
8	Jul-22	-	1,081,992	1,081,992
9	Aug-22	-	1,081,992	1,081,992
10	Sep-22	1,081,992	1,081,992	-
11	Oct-22	1,081,992	1,081,992	-
12	Nov-22	1,081,992	1,081,992	-
13	Dec-22	1,081,992	1,081,992	-
14	13-mo. average	332,921	1,081,992	749,071

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Jan-22	-	2,407	2,407	-	3,381	3,381	-	204	204
16	Feb-22	-	2,407	2,407	-	3,381	3,381	-	204	204
17	Mar-22	-	2,407	2,407	-	3,381	3,381	-	204	204
18	Apr-22	-	2,407	2,407	-	3,381	3,381	-	204	204
19	May-22	-	2,407	2,407	-	3,381	3,381	-	204	204
20	Jun-22	-	2,407	2,407	-	3,381	3,381	-	204	204
21	Jul-22	-	2,407	2,407	-	3,381	3,381	-	204	204
22	Aug-22	-	2,407	2,407	-	3,381	3,381	-	204	204
23	Sep-22	2,407	2,407	-	3,381	3,381	-	204	204	-
24	Oct-22	2,407	2,407	-	3,381	3,381	-	204	204	-
25	Nov-22	2,407	2,407	-	3,381	3,381	-	204	204	-
26	Dec-22	2,407	2,407	-	3,381	3,381	-	204	204	-
27	Total	9,630	28,889	19,259	13,525	40,575	27,050	818	2,454	1,636

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Dec-21	-	-	-	-	-	
29	Jan-22	-	2,407	2,407	-	204	204
30	Feb-22	-	4,815	4,815	-	409	409
31	Mar-22	-	7,222	7,222	-	613	613
32	Apr-22	-	9,630	9,630	-	818	818
33	May-22	-	12,037	12,037	-	1,022	1,022
34	Jun-22	-	14,445	14,445	-	1,227	1,227
35	Jul-22	-	16,852	16,852	-	1,431	1,431
36	Aug-22	-	19,259	19,259	-	1,636	1,636
37	Sep-22	2,407	21,667	19,259	204	1,840	1,636
38	Oct-22	4,815	24,074	19,259	409	2,045	1,636
39	Nov-22	7,222	26,482	19,259	613	2,249	1,636
40	Dec-22	9,630	28,889	19,259	818	2,454	1,636
41	13-mo. average	1,852	14,445	12,593	157	1,227	1,070

42	Depreciation Rate	2.67%
43	1st Year Tax Depreciation Rate	3.75%
44	Federal Income Tax Rate	21.00%

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WON SI 22BASEOHCA 34.5 KV WOONSOCKET-WAPA

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Dec-21	-	1,920,961	1,920,961
2	Jan-22	-	1,920,961	1,920,961
3	Feb-22	-	1,920,961	1,920,961
4	Mar-22	-	1,920,961	1,920,961
5	Apr-22	-	1,920,961	1,920,961
6	May-22	-	1,920,961	1,920,961
7	Jun-22	-	1,920,961	1,920,961
8	Jul-22	-	1,920,961	1,920,961
9	Aug-22	-	1,920,961	1,920,961
10	Sep-22	-	1,920,961	1,920,961
11	Oct-22	-	1,920,961	1,920,961
12	Nov-22	-	1,920,961	1,920,961
13	Dec-22	1,920,961	1,920,961	-
14	13-mo. average	147,766	1,920,961	1,773,195

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Jan-22	-	4,658	4,658	-	2,001	2,001	-	(558)	(558)
16	Feb-22	-	4,658	4,658	-	2,001	2,001	-	(558)	(558)
17	Mar-22	-	4,658	4,658	-	2,001	2,001	-	(558)	(558)
18	Apr-22	-	4,658	4,658	-	2,001	2,001	-	(558)	(558)
19	May-22	-	4,658	4,658	-	2,001	2,001	-	(558)	(558)
20	Jun-22	-	4,658	4,658	-	2,001	2,001	-	(558)	(558)
21	Jul-22	-	4,658	4,658	-	2,001	2,001	-	(558)	(558)
22	Aug-22	-	4,658	4,658	-	2,001	2,001	-	(558)	(558)
23	Sep-22	-	4,658	4,658	-	2,001	2,001	-	(558)	(558)
24	Oct-22	-	4,658	4,658	-	2,001	2,001	-	(558)	(558)
25	Nov-22	-	4,658	4,658	-	2,001	2,001	-	(558)	(558)
26	Dec-22	4,658	4,658	-	2,001	2,001	-	(558)	(558)	-
27	Total	4,658	55,900	51,242	2,001	24,012	22,011	(558)	(6,696)	(6,138)

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Dec-21	-	-	-	-	-	
29	Jan-22	-	4,658	4,658	-	(558)	(558)
30	Feb-22	-	9,317	9,317	-	(1,116)	(1,116)
31	Mar-22	-	13,975	13,975	-	(1,674)	(1,674)
32	Apr-22	-	18,633	18,633	-	(2,232)	(2,232)
33	May-22	-	23,292	23,292	-	(2,790)	(2,790)
34	Jun-22	-	27,950	27,950	-	(3,348)	(3,348)
35	Jul-22	-	32,608	32,608	-	(3,906)	(3,906)
36	Aug-22	-	37,267	37,267	-	(4,464)	(4,464)
37	Sep-22	-	41,925	41,925	-	(5,022)	(5,022)
38	Oct-22	-	46,583	46,583	-	(5,580)	(5,580)
39	Nov-22	-	51,242	51,242	-	(6,138)	(6,138)
40	Dec-22	4,658	55,900	51,242	(558)	(6,696)	(6,138)
41	13-mo. average	358	27,950	27,592	(43)	(3,348)	(3,305)

42	Depreciation Rate	2.91%
43	1st Year Tax Depreciation Rate	1.25%
44	Federal Income Tax Rate	21.00%

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- Lines 15-26, column f: line 1-13 (respectively) * column c, line 43
- Lines 15-26, column g: column f less column e
- Lines 15-26, column h: (column e less column b) * column c, line 44
- Lines 15-26, column i: (column f less column c) * column c, line 44
- Lines 15-26, column j: column i less column h
- Line 27: sum of lines 15-26
- Line 28: 0
- Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
- Lines 29-40, Column d: column c less column b
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Mt. Vernon to Kimball 69kV-TL-19

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Dec-21	-	1,054,855	1,054,855
2	Jan-22	-	1,054,855	1,054,855
3	Feb-22	-	1,054,855	1,054,855
4	Mar-22	-	1,054,855	1,054,855
5	Apr-22	-	1,054,855	1,054,855
6	May-22	-	1,054,855	1,054,855
7	Jun-22	-	1,054,855	1,054,855
8	Jul-22	-	1,054,855	1,054,855
9	Aug-22	-	1,054,855	1,054,855
10	Sep-22	-	1,054,855	1,054,855
11	Oct-22	1,054,855	1,054,855	-
12	Nov-22	1,054,855	1,054,855	-
13	Dec-22	1,054,855	1,054,855	-
14	13-mo. average	243,428	1,054,855	811,427

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Jan-22	-	2,558	2,558	-	1,099	1,099	-	(306)	(306)
16	Feb-22	-	2,558	2,558	-	1,099	1,099	-	(306)	(306)
17	Mar-22	-	2,558	2,558	-	1,099	1,099	-	(306)	(306)
18	Apr-22	-	2,558	2,558	-	1,099	1,099	-	(306)	(306)
19	May-22	-	2,558	2,558	-	1,099	1,099	-	(306)	(306)
20	Jun-22	-	2,558	2,558	-	1,099	1,099	-	(306)	(306)
21	Jul-22	-	2,558	2,558	-	1,099	1,099	-	(306)	(306)
22	Aug-22	-	2,558	2,558	-	1,099	1,099	-	(306)	(306)
23	Sep-22	-	2,558	2,558	-	1,099	1,099	-	(306)	(306)
24	Oct-22	2,558	2,558	-	1,099	1,099	-	(306)	(306)	-
25	Nov-22	2,558	2,558	-	1,099	1,099	-	(306)	(306)	-
26	Dec-22	2,558	2,558	-	1,099	1,099	-	(306)	(306)	-
27	Total	7,674	30,696	23,022	3,296	13,186	9,889	(919)	(3,677)	(2,758)

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Dec-21	-	-	-	-	-	
29	Jan-22	-	2,558	2,558	-	(306)	(306)
30	Feb-22	-	5,116	5,116	-	(613)	(613)
31	Mar-22	-	7,674	7,674	-	(919)	(919)
32	Apr-22	-	10,232	10,232	-	(1,226)	(1,226)
33	May-22	-	12,790	12,790	-	(1,532)	(1,532)
34	Jun-22	-	15,348	15,348	-	(1,839)	(1,839)
35	Jul-22	-	17,906	17,906	-	(2,145)	(2,145)
36	Aug-22	-	20,464	20,464	-	(2,451)	(2,451)
37	Sep-22	-	23,022	23,022	-	(2,758)	(2,758)
38	Oct-22	2,558	25,580	23,022	(306)	(3,064)	(2,758)
39	Nov-22	5,116	28,138	23,022	(613)	(3,371)	(2,758)
40	Dec-22	7,674	30,696	23,022	(919)	(3,677)	(2,758)
41	13-mo. average	1,181	15,348	14,168	(141)	(1,839)	(1,697)

42	Depreciation Rate	2.91%
43	1st Year Tax Depreciation Rate	1.25%
44	Federal Income Tax Rate	21.00%

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- Lines 15-26, column c: line 1-13 (respectively) * column c, line 42
- Lines 15-26, column d: column c less column b
- Lines 15-26, column e: line 1-13 (respectively) * column c, line 43
- Lines 15-26, column f: line 1-13 (respectively) * column c, line 43
- Lines 15-26, column g: column f less column e
- Lines 15-26, column h: (column e less column b) * column c, line 44
- Lines 15-26, column i: (column f less column c) * column c, line 44
- Lines 15-26, column j: column i less column h
- Line 27: sum of lines 15-26
- Line 28: 0
- Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
- Lines 29-40, Column d: column c less column b
- Lines 29-40, Column j: column i less column h
- Line 42: Staff Consultant Exhibit JG-1
- Line 43: Email from Jeff Decker on 11/9/23

SSIP SBTF Cresbard Xfmr Replace

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Dec-21	-	814,529	814,529
2	Jan-22	-	814,529	814,529
3	Feb-22	-	814,529	814,529
4	Mar-22	-	814,529	814,529
5	Apr-22	-	814,529	814,529
6	May-22	-	814,529	814,529
7	Jun-22	-	814,529	814,529
8	Jul-22	-	814,529	814,529
9	Aug-22	-	814,529	814,529
10	Sep-22	814,529	814,529	-
11	Oct-22	814,529	814,529	-
12	Nov-22	814,529	814,529	-
13	Dec-22	814,529	814,529	-
14	13-mo. average	250,624	814,529	563,905

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Jan-22	-	1,839	1,839	-	1,909	1,909	-	15	15
16	Feb-22	-	1,839	1,839	-	1,909	1,909	-	15	15
17	Mar-22	-	1,839	1,839	-	1,909	1,909	-	15	15
18	Apr-22	-	1,839	1,839	-	1,909	1,909	-	15	15
19	May-22	-	1,839	1,839	-	1,909	1,909	-	15	15
20	Jun-22	-	1,839	1,839	-	1,909	1,909	-	15	15
21	Jul-22	-	1,839	1,839	-	1,909	1,909	-	15	15
22	Aug-22	-	1,839	1,839	-	1,909	1,909	-	15	15
23	Sep-22	1,839	1,839	-	1,909	1,909	-	15	15	-
24	Oct-22	1,839	1,839	-	1,909	1,909	-	15	15	-
25	Nov-22	1,839	1,839	-	1,909	1,909	-	15	15	-
26	Dec-22	1,839	1,839	-	1,909	1,909	-	15	15	-
27	Total	7,358	22,074	14,716	7,638	22,913	15,275	59	176	117

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Dec-21	-	-	-	-	-	
29	Jan-22	-	1,839	1,839	-	15	15
30	Feb-22	-	3,679	3,679	-	29	29
31	Mar-22	-	5,518	5,518	-	44	44
32	Apr-22	-	7,358	7,358	-	59	59
33	May-22	-	9,197	9,197	-	73	73
34	Jun-22	-	11,037	11,037	-	88	88
35	Jul-22	-	12,876	12,876	-	103	103
36	Aug-22	-	14,716	14,716	-	117	117
37	Sep-22	1,839	16,555	14,716	15	132	117
38	Oct-22	3,679	18,395	14,716	29	147	117
39	Nov-22	5,518	20,234	14,716	44	162	117
40	Dec-22	7,358	22,074	14,716	59	176	117
41	13-mo. average	1,415	11,037	9,622	11	88	77

42	Depreciation Rate	2.71%
43	1st Year Tax Depreciation Rate	2.81%
44	Federal Income Tax Rate	21.00%

SOURCES:

- Lines 1-13: JBB-1 page 1
- Line 14: Average of lines 1-13
- Lines 15-26, column b: line 1-13 (respectively) * column c, line 42
- Lines 15-26, column c: line 1-13 (respectively) * column c, line 42
- Lines 15-26, column d: column c less column b
- Lines 15-26, column e: line 1-13 (respectively) * column c, line 43
- Lines 15-26, column f: line 1-13 (respectively) * column c, line 43
- Lines 15-26, column g: column f less column e
- Lines 15-26, column h: (column e less column b) * column c, line 44
- Lines 15-26, column i: (column f less column c) * column c, line 44
- Lines 15-26, column j: column i less column h
- Line 27: sum of lines 15-26
- Line 28: 0
- Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
- Lines 29-40, Column d: column c less column b
- Lines 29-40, Column j: column i less column h
- Line 42: Staff Consultant Exhibit JG-1
- Line 43: Email from Jeff Decker on 11/9/23

SI COLUMBIA RECONDUCTOR J

Line	Month-Year	PLANT IN SERVICE		
		Per Books	Annualized	Difference
	(a)	(b)	(c)	(d)
1	Dec-21	-	523,247	523,247
2	Jan-22	-	523,247	523,247
3	Feb-22	-	523,247	523,247
4	Mar-22	-	523,247	523,247
5	Apr-22	-	523,247	523,247
6	May-22	-	523,247	523,247
7	Jun-22	-	523,247	523,247
8	Jul-22	-	523,247	523,247
9	Aug-22	523,247	523,247	-
10	Sep-22	523,247	523,247	-
11	Oct-22	523,247	523,247	-
12	Nov-22	523,247	523,247	-
13	Dec-22	523,247	523,247	-
14	13-mo. average	201,249	523,247	321,998

Month-Year	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
15	Jan-22	-	1,853	1,853	-	1,227	1,227	-	(132)	(132)
16	Feb-22	-	1,853	1,853	-	1,227	1,227	-	(132)	(132)
17	Mar-22	-	1,853	1,853	-	1,227	1,227	-	(132)	(132)
18	Apr-22	-	1,853	1,853	-	1,227	1,227	-	(132)	(132)
19	May-22	-	1,853	1,853	-	1,227	1,227	-	(132)	(132)
20	Jun-22	-	1,853	1,853	-	1,227	1,227	-	(132)	(132)
21	Jul-22	-	1,853	1,853	-	1,227	1,227	-	(132)	(132)
22	Aug-22	1,853	1,853	-	1,227	1,227	-	(132)	(132)	-
23	Sep-22	1,853	1,853	-	1,227	1,227	-	(132)	(132)	-
24	Oct-22	1,853	1,853	-	1,227	1,227	-	(132)	(132)	-
25	Nov-22	1,853	1,853	-	1,227	1,227	-	(132)	(132)	-
26	Dec-22	1,853	1,853	-	1,227	1,227	-	(132)	(132)	-
27	Total	9,266	22,238	12,972	6,133	14,719	8,586	(658)	(1,579)	(921)

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
(a)	(b)	(c)	(d)	(h)	(i)	(j)	
28	Dec-21	-	-	-	-	-	
29	Jan-22	-	1,853	1,853	-	(132)	(132)
30	Feb-22	-	3,706	3,706	-	(263)	(263)
31	Mar-22	-	5,559	5,559	-	(395)	(395)
32	Apr-22	-	7,413	7,413	-	(526)	(526)
33	May-22	-	9,266	9,266	-	(658)	(658)
34	Jun-22	-	11,119	11,119	-	(790)	(790)
35	Jul-22	-	12,972	12,972	-	(921)	(921)
36	Aug-22	1,853	14,825	12,972	(132)	(1,053)	(921)
37	Sep-22	3,706	16,678	12,972	(263)	(1,184)	(921)
38	Oct-22	5,559	18,532	12,972	(395)	(1,316)	(921)
39	Nov-22	7,413	20,385	12,972	(526)	(1,447)	(921)
40	Dec-22	9,266	22,238	12,972	(658)	(1,579)	(921)
41	13-mo. average	2,138	11,119	8,981	(152)	(790)	(638)

42	Depreciation Rate	4.25%
43	1st Year Tax Depreciation Rate	2.81%
44	Federal Income Tax Rate	21.00%

SOURCES:

- Lines 1-13: JBB-1 page 1
- Line 14: Average of lines 1-13
- Lines 15-26, column b: line 1-13 (respectively) * column c, line 42
- Lines 15-26, column c: line 1-13 (respectively) * column c, line 42
- Lines 15-26, column d: column c less column b
- Lines 15-26, column e: line 1-13 (respectively) * column c, line 43
- Lines 15-26, column f: line 1-13 (respectively) * column c, line 43
- Lines 15-26, column g: column f less column e
- Lines 15-26, column h: (column e less column b) * column c, line 44
- Lines 15-26, column i: (column f less column c) * column c, line 44
- Lines 15-26, column j: column i less column h
- Line 27: sum of lines 15-26
- Line 28: 0
- Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
- Lines 29-40, Column d: column c less column b
- Lines 29-40, Column j: column i less column h
- Line 42: Staff Consultant Exhibit IG-1
- Line 43: Email from Jeff Decker on 11/9/23

SD LED PROACTIVE LIGHT PROGRAM

Line	Month-Year	PLANT IN SERVICE		
		Per Books	Annualized	Difference
		(b)	(c)	(d)
1	Dec-21	-	731,754	731,754
2	Jan-22	-	731,754	731,754
3	Feb-22	-	731,754	731,754
4	Mar-22	-	731,754	731,754
5	Apr-22	-	731,754	731,754
6	May-22	-	731,754	731,754
7	Jun-22	-	731,754	731,754
8	Jul-22	-	731,754	731,754
9	Aug-22	-	731,754	731,754
10	Sep-22	-	731,754	731,754
11	Oct-22	-	731,754	731,754
12	Nov-22	-	731,754	731,754
13	Dec-22	731,754	731,754	-
14	13-mo. average	56,289	731,754	675,465

Month-Year	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
15	Jan-22	-	4,439	4,439	-	2,177	2,177	-	(475)	(475)
16	Feb-22	-	4,439	4,439	-	2,177	2,177	-	(475)	(475)
17	Mar-22	-	4,439	4,439	-	2,177	2,177	-	(475)	(475)
18	Apr-22	-	4,439	4,439	-	2,177	2,177	-	(475)	(475)
19	May-22	-	4,439	4,439	-	2,177	2,177	-	(475)	(475)
20	Jun-22	-	4,439	4,439	-	2,177	2,177	-	(475)	(475)
21	Jul-22	-	4,439	4,439	-	2,177	2,177	-	(475)	(475)
22	Aug-22	-	4,439	4,439	-	2,177	2,177	-	(475)	(475)
23	Sep-22	-	4,439	4,439	-	2,177	2,177	-	(475)	(475)
24	Oct-22	-	4,439	4,439	-	2,177	2,177	-	(475)	(475)
25	Nov-22	-	4,439	4,439	-	2,177	2,177	-	(475)	(475)
26	Dec-22	4,439	4,439	-	2,177	2,177	-	(475)	(475)	-
27	Total	4,439	53,272	48,832	2,177	26,124	23,947	(475)	(5,701)	(5,226)

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
	(b)	(c)	(d)	(h)	(i)	(j)	
28	Dec-21	-	-	-	-	-	
29	Jan-22	-	4,439	4,439	-	(475)	(475)
30	Feb-22	-	8,879	8,879	-	(950)	(950)
31	Mar-22	-	13,318	13,318	-	(1,425)	(1,425)
32	Apr-22	-	17,757	17,757	-	(1,900)	(1,900)
33	May-22	-	22,197	22,197	-	(2,375)	(2,375)
34	Jun-22	-	26,636	26,636	-	(2,851)	(2,851)
35	Jul-22	-	31,075	31,075	-	(3,326)	(3,326)
36	Aug-22	-	35,514	35,514	-	(3,801)	(3,801)
37	Sep-22	-	39,954	39,954	-	(4,276)	(4,276)
38	Oct-22	-	44,393	44,393	-	(4,751)	(4,751)
39	Nov-22	-	48,832	48,832	-	(5,226)	(5,226)
40	Dec-22	4,439	53,272	48,832	(475)	(5,701)	(5,226)
41	13-mo. average	341	26,636	26,294	(37)	(2,851)	(2,814)

42	Depreciation Rate	7.28%
43	1st Year Tax Depreciation Rate	3.57%
44	Federal Income Tax Rate	21.00%

SOURCES:

- Lines 1-13: JBB-1 page 1
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- Lines 15-26, column c: line 1-13 (respectively) * column c, line 42
- Lines 15-26, column d: column c less column b
- Lines 15-26, column e: line 1-13 (respectively) * column c, line 43
- Lines 15-26, column f: line 1-13 (respectively) * column c, line 43
- Lines 15-26, column g: column f less column e
- Lines 15-26, column h: (column e less column b) * column c, line 44
- Lines 15-26, column i: (column f less column c) * column c, line 44
- Lines 15-26, column j: column i less column h
- Line 27: sum of lines 15-26
- Line 28: 0
- Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
- Lines 29-40, Column d: column c less column b
- Lines 29-40, Column j: column i less column h
- Line 42: Staff Consultant Exhibit JG-1
- Line 43: Email from Jeff Decker on 11/9/23

OMS & DMS Software

Line	Month-Year	PLANT IN SERVICE		
		Per Books	Annualized	Difference
		(a)	(b)	(c)
1	Dec-21	-	1,133,955	1,133,955
2	Jan-22	-	1,133,955	1,133,955
3	Feb-22	-	1,133,955	1,133,955
4	Mar-22	-	1,133,955	1,133,955
5	Apr-22	-	1,133,955	1,133,955
6	May-22	-	1,133,955	1,133,955
7	Jun-22	-	1,133,955	1,133,955
8	Jul-22	-	1,133,955	1,133,955
9	Aug-22	-	1,133,955	1,133,955
10	Sep-22	-	1,133,955	1,133,955
11	Oct-22	-	1,133,955	1,133,955
12	Nov-22	-	1,133,955	1,133,955
13	Dec-22	1,133,955	1,133,955	-
14	13-mo. average	87,227	1,133,955	1,046,728

Month-Year	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
15	Jan-22	-	8,183	8,183	-	3,937	3,937	-	(892)	(892)
16	Feb-22	-	8,183	8,183	-	3,937	3,937	-	(892)	(892)
17	Mar-22	-	8,183	8,183	-	3,937	3,937	-	(892)	(892)
18	Apr-22	-	8,183	8,183	-	3,937	3,937	-	(892)	(892)
19	May-22	-	8,183	8,183	-	3,937	3,937	-	(892)	(892)
20	Jun-22	-	8,183	8,183	-	3,937	3,937	-	(892)	(892)
21	Jul-22	-	8,183	8,183	-	3,937	3,937	-	(892)	(892)
22	Aug-22	-	8,183	8,183	-	3,937	3,937	-	(892)	(892)
23	Sep-22	-	8,183	8,183	-	3,937	3,937	-	(892)	(892)
24	Oct-22	-	8,183	8,183	-	3,937	3,937	-	(892)	(892)
25	Nov-22	-	8,183	8,183	-	3,937	3,937	-	(892)	(892)
26	Dec-22	8,183	8,183	-	3,937	3,937	-	(892)	(892)	-
27	Total	8,183	98,201	90,017	3,937	47,249	43,311	(892)	(10,700)	(9,808)

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
	(b)	(c)	(d)	(h)	(i)	(j)	
28	Dec-21	-	-	-	-	-	
29	Jan-22	-	8,183	8,183	-	(892)	(892)
30	Feb-22	-	16,367	16,367	-	(1,783)	(1,783)
31	Mar-22	-	24,550	24,550	-	(2,675)	(2,675)
32	Apr-22	-	32,734	32,734	-	(3,567)	(3,567)
33	May-22	-	40,917	40,917	-	(4,458)	(4,458)
34	Jun-22	-	49,100	49,100	-	(5,350)	(5,350)
35	Jul-22	-	57,284	57,284	-	(6,242)	(6,242)
36	Aug-22	-	65,467	65,467	-	(7,133)	(7,133)
37	Sep-22	-	73,650	73,650	-	(8,025)	(8,025)
38	Oct-22	-	81,834	81,834	-	(8,917)	(8,917)
39	Nov-22	-	90,017	90,017	-	(9,808)	(9,808)
40	Dec-22	8,183	98,201	90,017	(892)	(10,700)	(9,808)
41	13-mo. average	629	49,100	48,471	(69)	(5,350)	(5,281)

42	Depreciation Rate	8.66%
43	1st Year Tax Depreciation Rate	4.17%
44	Federal Income Tax Rate	21.00%

SOURCES:

- Lines 1-13: JBB-1 page 1
- Line 14: Average of lines 1-13
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- Lines 15-26, column c: line 1-13 (respectively) * column c, line 42
- Lines 15-26, column d: column c less column b
- Lines 15-26, column e: line 1-13 (respectively) * column c, line 43
- Lines 15-26, column f: line 1-13 (respectively) * column c, line 43
- Lines 15-26, column g: column f less column e
- Lines 15-26, column h: (column e less column b) * column c, line 44
- Lines 15-26, column i: (column f less column c) * column c, line 44
- Lines 15-26, column j: column i less column h
- Line 27: sum of lines 15-26
- Line 28: 0
- Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
- Lines 29-40, Column d: column c less column b
- Lines 29-40, Column j: column i less column h
- Line 42: Staff Consultant Exhibit JG-1
- Line 43: Email from Jeff Decker on 11/9/23

S/4 HANA and Power Plan adapter Software

Line	Month-Year	PLANT IN SERVICE		
		Per Books	Annualized	Difference
	(a)	(b)	(c)	(d)
1	Dec-21	-	2,569,278	2,569,278
2	Jan-22	2,569,278	2,569,278	-
3	Feb-22	2,569,278	2,569,278	-
4	Mar-22	2,569,278	2,569,278	-
5	Apr-22	2,569,278	2,569,278	-
6	May-22	2,569,278	2,569,278	-
7	Jun-22	2,569,278	2,569,278	-
8	Jul-22	2,569,278	2,569,278	-
9	Aug-22	2,569,278	2,569,278	-
10	Sep-22	2,569,278	2,569,278	-
11	Oct-22	2,569,278	2,569,278	-
12	Nov-22	2,569,278	2,569,278	-
13	Dec-22	2,569,278	2,569,278	-
14	13-mo. average	2,371,641	2,569,278	197,637

Month-Year	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
15	Jan-22	18,542	18,542	-	62,448	62,448	-	9,220	9,220	-
16	Feb-22	18,542	18,542	-	62,448	62,448	-	9,220	9,220	-
17	Mar-22	18,542	18,542	-	62,448	62,448	-	9,220	9,220	-
18	Apr-22	18,542	18,542	-	62,448	62,448	-	9,220	9,220	-
19	May-22	18,542	18,542	-	62,448	62,448	-	9,220	9,220	-
20	Jun-22	18,542	18,542	-	62,448	62,448	-	9,220	9,220	-
21	Jul-22	18,542	18,542	-	62,448	62,448	-	9,220	9,220	-
22	Aug-22	18,542	18,542	-	62,448	62,448	-	9,220	9,220	-
23	Sep-22	18,542	18,542	-	62,448	62,448	-	9,220	9,220	-
24	Oct-22	18,542	18,542	-	62,448	62,448	-	9,220	9,220	-
25	Nov-22	18,542	18,542	-	62,448	62,448	-	9,220	9,220	-
26	Dec-22	18,542	18,542	-	62,448	62,448	-	9,220	9,220	-
27	Total	222,499	222,499	-	749,374	749,374	-	110,644	110,644	-

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES		
	Per Books	Annualized	Difference	Per Books	Annualized	Difference
(a)	(b)	(c)	(d)	(h)	(i)	(j)
28	Dec-21	-	-	-	-	-
29	Jan-22	18,542	18,542	-	9,220	9,220
30	Feb-22	37,083	37,083	-	18,441	18,441
31	Mar-22	55,625	55,625	-	27,661	27,661
32	Apr-22	74,166	74,166	-	36,881	36,881
33	May-22	92,708	92,708	-	46,101	46,101
34	Jun-22	111,250	111,250	-	55,322	55,322
35	Jul-22	129,791	129,791	-	64,542	64,542
36	Aug-22	148,333	148,333	-	73,762	73,762
37	Sep-22	166,875	166,875	-	82,983	82,983
38	Oct-22	185,416	185,416	-	92,203	92,203
39	Nov-22	203,958	203,958	-	101,423	101,423
40	Dec-22	222,499	222,499	-	110,644	110,644
41	13-mo. average	111,250	111,250	-	55,322	55,322

42	Depreciation Rate	8.66%
43	1st Year Tax Depreciation Rate	29.17%
44	Federal Income Tax Rate	21.00%

SOURCES:

- Lines 1-13: JBB-1 page 1
- Line 14: Average of lines 1-13
- Lines 15-26, column b: line 1-13 (respectively) * column c, line 42
- Lines 15-26, column c: line 1-13 (respectively) * column c, line 42
- Lines 15-26, column d: column c less column b
- Lines 15-26, column e: line 1-13 (respectively) * column c, line 43
- Lines 15-26, column f: line 1-13 (respectively) * column c, line 43
- Lines 15-26, column g: column f less column e
- Lines 15-26, column h: (column e less column b) * column c, line 44
- Lines 15-26, column i: (column f less column c) * column c, line 44
- Lines 15-26, column j: column i less column h
- Line 27: sum of lines 15-26
- Line 28: 0
- Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
- Lines 29-40, Column d: column c less column b
- Lines 29-40, Column j: column i less column h
- Line 42: Staff Consultant Exhibit IG-1
- Line 43: Email from Jeff Decker on 11/9/23