State of Florida

Public Service Commission
-M-E-M-O-R-A-N-D-U-M-

DATE: October 21, 2002
TO: Division of Economic Regulation (Romig)
FROM: Division of Auditing and Safety (Vandiver)
RE: **Docket No.** 020384-GU; **Company Name:** Peoples Gas System, a division of Tampa Electric Company; **Audit Purpose:** Rate Case; **Audit Control No.** 02-122-2-1

Attached is the final audit report for the utility stated above. I am sending the utility a copy of this memo and the audit report. If the utility desires to file a response to the audit report, it should send the response to the Division of the Commission Clerk and Administrative Services. There are no confidential work papers associated with this audit.

DNV/jcp
Attachment

cc: Division of Auditing and Safety (Hoppe, District Offices, File Folder)
Division of the Commission Clerk and Administrative Services (2)
Division of Competitive Markets and Enforcement (Harvey)
General Counsel
Office of Public Counsel

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FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF AUDITING AND SAFETY
BUREAU OF AUDITING

Tampa District Office

PEOPLES GAS SYSTEM
(A DIVISION OF TAMPA ELECTRIC COMPANY)

RATE CASE AUDIT

TWELVE MONTHS ENDED DECEMBER 31, 2001

DOCKET 020384-GU
AUDIT CONTROL NO. 02-122-2-1

Joseph W. Rohrbacher, Audit Manager

Thomas E. Stambaugh, Audit Staff

Simon Ojada, Audit Staff

James A. McPherson, Tampa District Supervisor

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DIVISION OF AUDITING AND SAFETY
AUDITOR'S REPORT

OCTOBER 11, 2002

TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED PARTIES

We have applied the procedures described later in this report to audit the Minimum Filing Requirements (MFR) schedules for the historical twelve month period ending December 31, 2001 for Peoples Gas System (PGS) Rate Case Audit. These schedules were prepared by the utility in support of Docket 020384-GU. There is no confidential information associated with this audit and there are no minority opinions.

This is an internal accounting report prepared after performing a limited scope audit. Accordingly, this report should not be relied upon for any purpose except to assist the Commission staff in the performance of their duties. Substantial additional work would have to be performed to satisfy generally accepted auditing standards and produce audited financial statements for public use.

SUMMARY OF SIGNIFICANT FINDINGS

Accumulated depreciation and depreciation expense for 2001 is overstated by $17,800 due to the incorrect depreciation of a company airplane.

Non utility land and plant was included in the MFR schedules of the utility. Rate Base is overstated by $214,795, accumulated depreciation is overstated by $22,154 and depreciation expense by $4,923 for 2001.

O&M expenses included charitable contributions, image enhancing advertising, the non allowable portion of economic development expenses, out of period expenses and non utility items in the amount of $171,417.

The MFR included non utility amounts in Working Capital and the Capital Structure schedules.

SUMMARY OF SIGNIFICANT PROCEDURES

Our audit was performed by examining, on a test basis, certain transactions and account balances which we believe are sufficient to base our opinion. Our examination did not entail a complete review of all financial transactions of the company. Our more important audit procedures are summarized below. The following definitions apply when used in the report:

Compiled - The exhibit amounts were reconciled with the general ledger, and accounts were scanned for error or inconsistency.

Verify - The item was tested for accuracy, and substantiating documentation was examined.

RATE BASE: Compiled plant amounts, by year, for the period December 31, 1996 to December 31, 2001. Recalculated thirteen month average balances for Rate Base components. Scanned additions and retirements to plant. Verified all major additions to Plant in Service for the period 1997 - 2001. Recalculated and compiled depreciation expense and accumulated depreciation for the period 1997 - 2001 using FPSC approved rates. Compiled components of Working Capital used in rate base. Reviewed transactions in clearing accounts, prepayments and miscellaneous deferred debits/credits to determine that they were properly classified and utility in nature.

NET OPERATING INCOME: Compiled components of Net Operating Income and agreed to the MFR as filed by the Company. Verified unbilled revenue as of December 31, 2001. Tested the calculation of depreciation expense using the rates determined in the company's latest Depreciation Study. Compiled operation and maintenance expenses. Tested advertising and selling expenses to verify expenditures were properly classified and allowable. Judgementally selected and tested outside services, insurance, airplane, office expenses and miscellaneous general expense for supporting documentation. Verified that adjustments required in prior orders were included and were calculated properly. Obtained support for taxes other than income.

CAPITAL STRUCTURE: Compiled components of Capital Structure for the year ended December 31, 2001 and agreed to the MFR as filed by the Company. Verified that the cost rates used are appropriate.

Other: Read external audit work papers and board of directors' minutes for the twelve month period ended December 31, 2001. Looked for items related to regulatory issues. Scanned expense allocations from TECO Energy companies to PGS. Reviewed out sourcing of PGS's selling and marketing functions to TECO Partners, Inc., a related company.

DISCLOSURES

Disclosure No. 1

Subject: Airplane Purchases and Depreciation

Statement of Fact: Between 1985 and December 31, 2001, PGS has owned three airplanes and now has one recorded on its books. In 1985, PGS purchased the original airplane, a Beech KingAir C90A. In September, 2000, PGS purchased a 1986 Cessna S/11 executive jet airplane to replace its Beech KingAir C90A propellor-driven airplane. PGS intended to purchase a new (2001) Citation Bravo, but accepted the S/11 because no new airplanes were available. The S/11 was classified to account 106, Completed Construction Not Classified, pending receipt of all costs before transfer to control account 101, Utility Plant In Service. When a 2001 Cessna Citation Bravo became available in August 2001, the Cessna S/11 jet plane was removed from account 106 and retired. PGS owned two airplanes (classified to control account 101) from March 1, 2001 through June 1, 2001. By FPSC Docket 960404-GU, Depreciation Study, depreciation of the KingAir was to stop in September, 1996, which was done by PGS. However, the company recorded depreciation on the KingAir of $17,800 from the months of March through June, 2001 because the KingAir and the Citation Bravo airplanes were listed in the same account (control account 101 and plant 392.03) instead of having separate sub-accounts for each airplane.

Audit Opinion: Based on our review of these transactions, PGS retired the correct amounts of airplane book values and properly accounted for salvage values. However, the 2001 over-depreciation of $17,800 must be corrected. Therefore, the depreciation expense and accumulated depreciation as stated in the MFRs should be reduced by this amount.

Disclosure 2

Subject: Transfer of Plant From Propane System

Statement of Fact: The propane distributor (formerly Peoples Gas Company) built a propane transfer station costing $326,663. Of this amount, $222,919 was transferred to the books of the regulated utility (Peoples Gas System) in April, 1997. The station originally included two 30,000 gallon propane tanks and space for tanker truck parking. The propane transfer station was designed to be a temporary gas supply to the World Golf Village until a natural gas pipeline connection could be established. This entire facility was located on approximately an acre of land. Land was valued at $147,820. Depreciable assets were valued at $75,099.

Audit Opinion: An FPSC engineering study showed that all propane assets have been removed from the land. Therefore, the propane transfer station and associated electric work totaling $38,286 should also be removed from plant in service. The engineer also reported that only 4.4% of the land is currently occupied by a natural gas regulator station. We believe that only this percent of the land, landscaping and fence should be considered used and useful, and the remainder (95.6%) removed from the MFRs as non-utility.

Description	Per Books	Percent Removed	Amount Removed
Propane Transfer Station	$ 35,832	100%	$ 35,832
Electric Work	2,454	100%	2,454
	-----------		-----------
	38,286		38,286
Landscaping	31,675	95.6%	30.281
Fence	5,138	95.6%	4,912
	-----------		-----------
Sub-Total	75,099		73,479
Land	147,820	95.6%	141,316
	-----------		-----------
Total	$222,919		$214,795
	=======		=======

Associated accumulated depreciation taken over four and one-half years of $22,154 and test year depreciation expense of $4,923 should also be removed.

Disclosure No. 3

Subject: Mapping of the Distribution System

Statement of Fact: PGS received gas distribution system mapping services from Bosek-Gibson and Associates (BGA), a related company under the TECO Energy corporate umbrella, and one other mapping service company, Image Graphics. The total amount payable under the work order was $201,160. This work order was started March 1, 1999. As of the end of 2001, $75,358 had been paid to BGA and Image Graphics also received $14,409. BGA had received about 84% of the total paid to date. The agreement with BGA for mapping services ran thirty-six months from June 1, 2001, through May 31, 2004. This amount was capitalized to plant account 303.01, Customized Software through work order 019079908005. Account 303.01 is depreciated at 9.5% per year.

PGS further stated that BGA's work converts paper maps to electronic maps which will be an on-going "map database" of the gas distribution system. PGS also stated the project was not advertised for competitive bid. PGS's reason was that it did not have time to train and orient a new vendor.

Another work order, 019075004606, was initiated in April, 2000 for mapping services which totaled $184,087. PGS stated this and other work orders of the same type will be used for the same type of mapping conversion. All of these mapping transactions have been capitalized to plant account 303.01.

Auditor Opinion: BGA is a related party under the TECO Energy corporate umbrella.. The initial response to the auditor's question about this work indicated that little, if any, investigation outside of TECO Energy for a suitable vendor had been undertaken. PGS should be prepared to justify why using a related party was more cost efficient than using an outside vendor.

Recommendation: PGS should issue Requests For Proposals to the general business community to identify potential service providers.

Disclosure No. 4

Subject: **Selling and Advertising Adjustments**

Statement of Fact: The Code of Federal Regulations (CFR), Part 201 states that all payments or donations for charitable, social or community welfare purposes shall be recorded in account number 426, an account not used for ratemaking purposes. Lobbying expenses are to be recorded in account 426 also.

Demonstrating and Selling Expense (A/C# 912) and Advertising Expense (A/C# 913) should be used to promote or retain the use of utility services by present and prospective customers. Commission policy requires these expenses to be informative and not be image enhancing in nature.

Recommendation: Analysis revealed that charitable contributions, image enhancing advertisement and expenses of a non utility nature were recorded in these accounts and included in the MFR's. An adjustment of $ 132,285 is needed to remove these non-allowable expenses.

Account	Contributions	Image Enhancing	Non-utility & Other	Audit adjustment
912	$ 14,335	$ 15,168	$ 20,733	$ 50,236
913	5,870	32,650	34,345	72,865
930	145	0	9,039	9,184
	$ 20,350	$ 47,818	$ 64,117	$132,285

Disclosure No. 5

Subject: Economic Development Expenses

Statement of Fact: Commission Rule 25-7.042, FAC, addresses the recovery of economic development expenses. The rule states that the amount to be reported as an expense is limited to 95 percent of the expenses incurred for the reporting period so long as such does not exceed the lesser of 0.15 percent of gross annual revenues or 3 million dollars. Each utility shall report its total economic development expenses as a separate line item in its income statement schedules and shall make a line item adjustment to remove the appropriate percentage of economic development expenses incurred for the reported period.

Economic development expenses were recorded in Demonstration & Selling Expense (A/C# 912), Advertising Expense (A/C# 913) and Miscellaneous General Expense (A/C# 930) in the general ledger and MFR's.

Recommendation: This rule became effective July 17, 1995. The utility's last rate case was for the year ended December 31, 1991, and PGS employees stated they were not aware of the rule.

Analysis revealed that the following economic development expenses were recorded on the MFR's in total without using the 95 percent rule. An adjustment of $ 7,593 is needed to reflect the non-allowable economic development expenses.

Account	Total Charges	Adjustment %	Audit Adjustment
912	$ 80,669	0.05	$ 4,033
913	32,366	0.05	1,618
930	38,825	0.05	1,941
			$ 7,593

Disclosure No. 6

Subject: General and Administrative Expenses

Statement of Fact: A judgmental sample of the transactions recorded in Office Supplies & Expense (A/C# 921), Outside Services (A/C# 923) and Employee Pension & Benefits (A/C# 926) was reviewed for proper accounting treatment and to determine if all items were utility related.

In the Utility's last rate case Commission Order PSC-92-0924-FOF-GU required adjustments to remove certain employee activity expenses, group events, dinners, awards and gifts. The utility reviewed account 926 and removed these types of expenses from the MFR. Tuition reimbursement for two Teco Partners employees were also recorded in account 926. Charges for an employee appreciation dinner was recorded in account 921 and not adjusted on the MFR.

Recommendation: Analysis revealed that certain transactions were not properly recorded in the general ledger and MFR's. An adjustment of $27,443 is needed to reflect the non-allowable expenses.

Account	Description	Audit adjustment
921	Should be account 923	$ (10,448)
921	Employee appreciation dinner	(17,253)
923	Miscoded into account 921	10,448
926	Tuition reimbursement for non PGS employees	(10,190)
		$ (27,443)

Disclosure No. 7

SUBJECT: Allocation of Non Utility Plant Expense

STATEMENT OF FACT: Peoples Gas System allocated $998,821 out of a total plant of $59,176,082 to non utility property in its Minimum Filing Requirements as of December 31, 2001. However, none of the expenses in account 932, Maintenance of General Plant, were removed and allocated to non utility plant expense.

RECOMMENDATION: Auditors calculated the percentage of total non utility plant to total utility plant to be 1.69 percent and multiplied it by the total Maintenance of General Plant expense of $242,358 to arrive at $4,096. Therefore, Maintenance of General Plant expense should be reduced by $4,096 to adjust for non utility plant expense.

Account 932, Maintenance of General Plant, includes almost two thousand entries. The company did not perform an analysis of this account to identify expenses that would match the plant allocation. Therefore, staff believes that the simple percentage method is a satisfactory substitute for adjusting the expense account.

Disclosure No. 8

Subject: **Peoples Sales and Service Adjustments**

Statement of Fact: Peoples Gas System (PGS) formed Peoples Sales and Service (PSS) as the sales and service company for appliance installations and sales. The Company exited the business in 1999.

There were several balance sheet variances between the MFR Schedule B-1 and the PGS general ledger. According to PGS staff, this was due to amounts that remained on the former PSS balance sheet and were included when preparing the MFR Schedule B-1. In May of 2001, the balances were cleared from the PSS books and transferred to PGS.

The Company made an adjustment in the preparation of the MFR's to remove the net non utility Accounts Receivables totaling $586,045 associated with PSS. However, not all the affected accounts were adjusted.

Recommendation: The following adjustments are needed to account for these non utility items in the thirteen month averages in the MFR filing for 2001.

Working Capital

Acct. No.	Account Description	Dr, (Cr) Amount
144.02	Accumulated Provision Uncollected Accounts	$ 3,077
165.XX	Prepayments	(3,831)
236.02	Taxes Accrued - Income	975

Capital Structure

201.XX	Common Stock	385
207.&211.	Additional Capital	96,154
216.XX	Unappropriated Retained Earnings	489,285

Disclosure No. 9

Subject: Adjustments to Income Tax Provision

Statement of Fact: Peoples Gas System (PGS) calculated the current and deferred State and Federal Income Taxes for the base year 2001 in the MFR filing.

The auditor noted variances between the MFR Schedules C-20, 21, 24 and the PGS general ledger. Analysis revealed that the differences were basically due to an incorrect formula for arriving at taxable income (added when it should have been subtracted) and recording adjusted net operating income as per books income in the MFR. This, in turn, changed the current and deferred income tax calculations.

The Company prepared revised MFR's to reflect the changes and submitted same to the PSC.

Recommendation: Accept the revised Schedules C-20,21,24, as submitted by the utility, in the MFR filing.

Disclosure No. 10

Subject: Out Sourcing Sales and Marketing Functions

Statement of Fact: Peoples Gas System (PGS) entered into an agreement with Teco Partners, Inc. (TPI), a related company under TECO Energy. TPI was retained to perform certain marketing and selling functions previously performed by PGS. The contract was effective as of January 1, 2001. The amount budgeted for this contract was $8,750,000. During 2001 $8,311,950 was paid to TPI, with $7,756,943 being charged to Selling Expenses, account number 912.

Total marketing expenses (excluding propane) increased by $853,368 between 2000 and 2001, from $9,732,925 to $10,586,293..

The PGS spokesperson stated that the contract was not put to bid because they did not think there was a suitable marketer of natural gas.

Auditor Opinion: Documentation provided by the utility did not conclusively indicate that outsourcing would provide savings to the ratepayers. Additionally, since little, if any, investigation outside of TECO Energy for a suitable vendor had been undertaken, it has not been shown that using a related party was more cost efficient than doing these functions themselves or using an outside vendor.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE AS ADJUSTED FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/01
WITNESS: B. NARZISSENFELD

COMPANY PEOPLES GAS SYSTEM

DOCKET NO. 020384 - GU

LINE NO	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	$647,590,876	$0	$647,590,876
2	COMMON PLANT ALLOCATED	$0	($998,821)	($998,821)
3	ACQUISITION ADJUSTMENT	$5,248,671	($2,947,000)	$2,301,671
4	PROPERTY HELD FOR FUTURE USE	$228,955	($228,955)	($0)
5	CONSTRUCTION WORK IN PROGRESS	$40,699,256	$0	$40,699,256
6	TOTAL PLANT	$693,767,758	($4,174,776)	$689,592,982
	DEDUCTIONS			
7	CUSTOMER ADVANCES FOR CONST.	($1,748,739)	$0	($1,748,739)
8	ACCUM DEPR. - UTILITY PLANT	($227,802,417)	$0	($227,802,417)
9	ACCUM DEPR - COMMON PLANT	$0	$322,947	$322,947
10	ACCUM AMORT - ACQ ADJ.	($2,253,421)	$1,347,000	($906,421)
11	ACCUM. AMORT - LEASEHOLD/OTHER	($1,384,462)	$0	($1,384,462)
12				$0
13				$0
14	TOTAL DEDUCTIONS	($233,189,039)	$1,669,947	($231,519,092)
15	PLANT NET	$460,578,719	($2,504,829)	$458,073,890
	ALLOWANCE FOR WORKING CAPITAL			
16	BALANCE SHEET METHOD	($98,206,994)	$101,687,174	$3,480,180
17	TOTAL RATE BASE	$362,371,725	$99,182,345	$461,554,070
18	NET OPERATING INCOME	$36,843,658	($1,677,421)	$35,166,237
19	RATE OF RETURN	10 17%		7.62%

SUPPORTING SCHEDULES B-1, B-3, B-4, B-5, B-6, B-7, B-8, B-9, B-10, B-11, B-12, B-13, C-1

RECAP SCHEDULES

SCHEDULE C-1 NET OPERATING INCOME

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PEOPLES GAS SYSTEM

DOCKET NO.: 020384-GU

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/01
HISTORIC BASE YR - 1: 12/31/00
WITNESS: B. NARZISSENFELD

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/2001

LINE NO.		(1) PRIOR YEAR ENDED TOTAL COMPANY PER BOOKS (BASE YEAR - 1) 12/31/00	(2) CURRENT HISTORIC BASE YEAR ENDED TOTAL COMPANY PER BOOKS 12/31/01	(3) ADJUSTMENTS	(4) COMPANY ADJUSTED (2) - (3)	(5) REVENUE ADJUSTMENT	(6) JURISDICTIONAL AMOUNT PROPOSED RATES
1	OPERATING REVENUES	$314,458,838	$352,883,642	($215,741,575)	$137,142,067	$0	$137,142,067
	OPERATING EXPENSES:						
2	GAS EXPENSE	$156,979,228	$186,424,667	($186,424,667)	$0	$0	$0
3	OPERATION & MAINTENANCE	$62,588,289	$62,931,212	($10,648,528)	$52,282,684	$0	$52,282,684
4	DEPRECIATION & AMORTIZATION	$25,742,799	$27,942,830	($135,455)	$27,807,375		$27,807,375
5	TAXES OTHER THAN INCOME TAXES	$22,110,940	$24,529,110	($15,991,567)	$8,537,543	$0	$8,537,543
	INCOME TAXES:						
6	- FEDERAL	$7,060,664	$19,765,827	($777,554)	$18,988,273	$0	$18,988,273
7	- STATE	$1,542,677	$3,615,825	($129,775)	$3,486,050	$0	$3,486,050
	DEFERRED INCOME TAXES						
8	- FEDERAL	$4,367,949	($7,542,808)	$0	($7,542,808)	$0	($7,542,808)
9	- STATE	$356,345	($1,583,287)	$0	($1,583,287)	$0	($1,583,287)
10	INVESTMENT TAX CREDIT - NET	($43,392)	($43,392)	$43,392	$0	$0	$0
11	TOTAL OPERATING EXPENSES	$280,705,499	$316,039,984	($214,064,154)	$101,975,830	$0	$101,975,830
12	OPERATING INCOME	$33,753,339	$36,843,658	($1,677,421)	$35,166,237	$0	$35,166,237

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SUPPORTING SCHEDULES C-2 p 1, C-2 p 2, C-3, C-20, C-21 RECAP SCHEDULES

SCHEDULE D-1 COST OF CAPITAL - 13-MONTH AVERAGE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY PEOPLES GAS SYSTEM

DOCKET NO : 020384-GU

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE RECONCILED JURISDICTIONAL CAPITAL STRUCTURE AND COST RATES FOR EACH CLASS OF CAPITAL FOR THE HISTORIC BASE YEAR OF THE CURRENT CASE AND THE HISTORIC BASE YEAR OR TEST YEAR OF THE LAST RATE CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/01
PRIOR RATE CASE YEAR: 9/30/93
WITNESS B NARZISSENFELD

		LAST RATE CASE - TEST YEAR ENDED 09/30/93				PRESENT RATE CASE - HISTORIC BASE YEAR ENDED 12/31/2001						
				COST RATE	WEIGHTED COST	AMOUNT	ADJUSTMENTS					
LINE NO.	CLASS OF CAPITAL (1)	DOLLARS (2)	RATIO (3)	APPROVED (4)	APPROVED (5)	PER BOOKS (6)	SPECIFIC (7)	PRORATA (8)	NET (9)	RATIO (10)	COST RATE (11)	WEIGHTED COST (12)
1	COMMON EQUITY	$96,731,453	43.79%	12.00%	5.25%	$228,313,444	($3,101,058)	($3,910,784)	$221,301,602	47.95%	11.25%	5.39%
2	LONG TERM DEBT	83,356,111	37.73%	10.07%	3.80%	135,807,020	(1,210,913)	(2,337,244)	132,258,864	28.66%	7.52%	2.16%
3	SHORT TERM DEBT	0	0.00%	0.00%	0.00%	59,713,062	0	(1,036,910)	58,676,153	12.71%	4.08%	0.52%
4	CUST DEPOSITS RESID.	17,401,388	7.88%	8.82%	0.69%	5,395,164	0	(93,686)	5,301,477	1.15%	6.00%	0.07%
5	CUST DEPOSITS COMM'	Included above	0.00%	0.00%	0.00%	21,022,737	0	(365,057)	20,657,680	4.48%	7.00%	0.31%
6	INACTIVE DEPOSITS	0	0.00%	0.00%	0.00%	107,195	0	(1,861)	105,334	0.02%	0.00%	0.00%
7	DEFERRED INCOME TAX	19,436,000	8.80%	0.00%	0.00%	22,390,684	(1,927)	(388,778)	21,999,979	4.77%	0.00%	0.00%
8	TAX CREDITS	3,995,000	1.81%	0.00%	0.00%	0	1,275,124	(22,142)	1,252,982	0.27%	0.00%	0.00%
9	OTHER (EXPLAIN)	0	0.00%	0.00%	0.00%	0	0	0	0	0.00%	0.00%	0.00%
10	TOTAL	$220,919,952	100.00%		9.75%	$472,749,306	($3,038,774)	($8,156,462)	$461,554,070	100.00%		8.45%

SUPPORTING SCHEDULES. B-1 p.2, D-2 p 1, D-3, D-4, D-5, D-6 RECAP SCHEDULES. A-1, A-2, C-22