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**MISSOURI PUBLIC SERVICE COMMISSION**

**COMMISSION STAFF DIVISION**

**ENGINEERING ANALYSIS UNIT**

**REBUTTAL TESTIMONY**

**OF**

**JOHN A. ROBINETT**

**MISSOURI-AMERICAN WATER COMPANY**

**CASE NO. WR-2015-0301**

*Jefferson City, Missouri*  
*February 2016*

**TABLE OF CONTENTS OF  
REBUTTAL TESTIMONY**

**OF**

**JOHN A. ROBINETT**

**MISSOURI-AMERICAN WATER COMPANY**

**CASE NO. WR-2015-0301**

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14

General Plant Amortization..... 2

General Plant Amortization – Amortization Adjustment..... 7

Business Transformation (BT) Plant-in-Service/Reserves Issue ..... 8

Negative Reserve at District Level ..... 9

Water and Sewer CIAC Rates..... 10

Depreciation of Non-Depreciable NARUC Plant ..... 10

Staff Recommendations ..... 11



1 **General Plant Amortization**

2 Q. What method of depreciation accounting is MAWC recommending be used in  
3 this case for the general plant accounts?

4 A. MAWC is recommending General Plant Amortization for all general accounts  
5 except for account numbers Account 390 Structures and Improvements; Account 392 and all  
6 subaccounts for Transportation Equipment; and Account 396, Power Operated Equipment.

7 Q. Does MAWC currently use this method of accounting for depreciating its  
8 plant accounts?

9 A. No. MAWC currently uses Mass Property Depreciation method for all general  
10 plant accounts and seeks to continue that use on Account 390, Structures and Improvements,  
11 Account 392 and its subaccounts for Transportation Equipment, and Account 396, Power  
12 Operated Equipment.

13 Q. Does Staff agree with MAWC's recommendation to use General Plant  
14 Amortization in this case?

15 A. No. Staff recommends the Commission order MAWC to continue using the  
16 Mass Property Depreciation method for all general plant accounts. The use of Mass Property  
17 Depreciation will allow recovery of the assets over their useful life.

18 Q. What are Staff's concerns regarding MAWC's General Plant Amortization  
19 request?

20 A. The depreciation study supplied by MAWC does not take a historical look at  
21 the general plant accounts, with the exceptions of Account 390, Structures and Improvements,  
22 Account 392 and its subaccounts for Transportation Equipment, and Account 396, Power  
23 Operated Equipment. This is a concern for Staff because under the General Plant  
24 Amortization method, the amortization period for depreciation is not tied to the physical life

1 of the assets in the account. Dollars, not physical assets, are retired. This means that  
2 amortization periods may or may not match the useful life of the assets. Plant assets may  
3 actually retire prior to the amortization period or may survive many years past the  
4 amortization period. The purpose of depreciation is to return the investment over the useful  
5 life plus recovery for net salvage.

6 On page V-4 of the depreciation study, Mr. Spanos discusses how the amortization  
7 periods were selected.

8 Amortization is the gradual extinguishment of an amount in an  
9 account by distributing such amount over a fixed period, over  
10 the life of the asset or liability to which it applies, or over the  
11 period during which it is anticipated the benefit will be realized.  
12 Normally, the distribution of the amount is in equal amounts to  
13 each year of the amortization period.

14 The calculation of annual and accrued amortization requires the  
15 selection of an amortization period. The amortization periods  
16 used in this report were based on judgment which incorporated  
17 a consideration of the period during which the assets will render  
18 most of their service, the amortization period and service lives  
19 used by other utilities, and the service life estimates previously  
20 used for the asset under depreciation accounting.

21 Mr. Spanos uses other companies as examples of proposed MAWC practices. In his  
22 retirement study analysis, he does not use MAWC current data to analyze what the  
23 amortizations should be, as shown by the statement, “and the service life estimates previously  
24 used for the asset under depreciation accounting.”

25 Q. Why does the depreciation study supplied by MAWC not look at  
26 historical data?

27 A. If General Plant Amortization accounting is approved, there will be no need to  
28 perform a historical study, because retirements will occur by vintage year<sup>1</sup> after a determined

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<sup>1</sup> The vintage year is the first year the plant is placed into service or, in some cases, into inventory.

1 amount of time, “the amortization period” for individual accounts. Under the General Plant  
2 Amortization method, or Vintage Amortization method, only two values matter: the total  
3 additions for an account in a vintage year and the amortization period over which the original  
4 investment is to be recouped. It is no longer recovery tied to historical asset life.

5 Q. If the General Plant Amortization method is approved by the Commission,  
6 does Staff anticipate the amortization periods to ever change?

7 A. No. Depreciation studies are an analysis of the retirement data. They look at  
8 assets coming in service and assets being retired. As discussed above, under the General  
9 Plant Amortization method, the amortization period is not tied to the physical life of the assets  
10 in the account. Instead, dollars, not physical assets, are retired. This means that within an  
11 account, there is a set amortization period, regardless of the expected life of the plant assets  
12 within the account. General Plant Amortization does not yield historical data that will differ  
13 from the amortization period.

14 Q. Is this issue of unchanging amortization periods a concern from  
15 Staff’s perspective?

16 A. Yes. Because the amortization periods are fixed, the recovery may not match  
17 the useful life of the assets. Plant assets may actually retire prior to the amortization period or  
18 may survive many years past the amortization period.

19 Q. Does Staff have additional concerns about MAWC’s proposal for General  
20 Plant Amortization accounting?

21 A. Yes. General Plant Amortization threatens Staff’s ability to perform any sort  
22 of prudence review of plant added into these accounts because it only requires a yearly total

Rebuttal Testimony of  
John A. Robinett

1 of assets going into service per account. Retirement units are essential to understanding what  
2 assets are booked to certain accounts.

3 Q. Is Staff aware of any recent retirements that MAWC has experienced?

4 A. Yes. On October 28, 2015, during a meeting at MAWC's office located in  
5 St. Louis, Staff became aware of approximately 24 million dollars of retirements in the  
6 general plant accounts that took place in 2014 (the test year in this case) prior to MAWC's  
7 filing of this case.

8 Q Does 24 million dollars of retirements seem high to Staff?

9 A. No. Staff has had recent experience with regulated Companies requesting  
10 General Plant Amortization accounting. In electric utility requests, Staff recommended large  
11 amounts of plant be retired that were still on the books but which exceeded the amortization  
12 period be retired. Staff expected to see similar retirements at MAWC given its testimony in  
13 the previous two rate cases WR-2011-0337 and WR-2010-0131.

14 Q. Were the retirements mentioned above studied as part of MAWC's  
15 depreciation study?

16 A. No. In Data Request (DR) No. 0005, MAWC provided the historical data for  
17 all of its existing accounts. The historical data was then processed though Gannett Fleming  
18 Software in order to complete a retirement rate analysis for each account. Staff asked for the  
19 files used to run software by MAWC's consultant, Mr. Spanos of Gannett Fleming, in  
20 DR No. 0005. The file that is used to analyze the retirement rates using historical data only  
21 contains NARUC USOA Account 390, Structures and Improvements, Account 392 and its  
22 subaccounts for Transportation Equipment, and Account 396, Power Operated Equipment;<sup>2</sup>

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<sup>2</sup> Depreciation study uses MAWC accounting of SAP accounts: Account 304, Structures and Improvements, Account 341 and its subaccounts for Transportation Equipment, and Account 345, Power Operated Equipment.

Rebuttal Testimony of  
John A. Robinett

1 MAWC is not seeking General Plant Amortization for these accounts and their subaccounts.  
2 A comparison of the general plant account numbers can be found in Schedule JAR(DEP)-r1.  
3 RetRate.lds is the specific file provided that lists the accounts that were analyzed and is  
4 shown in Schedule JAR(DEP)-r2. None of the accounts that MAWC recommended go to  
5 General Plant Amortization were analyzed for retirement rate purposes. The following  
6 accounts per NARUC USOA accounts and subaccounts were not analyzed:

7 ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT – FURNITURE,  
8 ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE  
9 ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE  
10 ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - OTHER EQUIPMENT  
11 ACCOUNT 393 STORES EQUIPMENT  
12 ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT  
13 ACCOUNT 395 LABORATORY EQUIPMENT  
14 ACCOUNT 397 COMMUNICATION EQUIPMENT - NON-TELEPHONE,  
15 ACCOUNT 397 COMMUNICATION EQUIPMENT – TELEPHONE  
16 ACCOUNT 398 MISCELLANEOUS EQUIPMENT  
17 ACCOUNT 399 OTHER TANGIBLE PLANT.<sup>3</sup>

18 Q. Did MAWC recommend retirements as part of its direct case?

19 A. Yes. In the depreciation study, Mr. Spanos indicated plant in service on the  
20 total company level that would need to be retired since it reached full accrual status under the  
21 General Plant Amortization request proposal. MAWC and its consultant did not analyze the  
22 retirement effects on the district level as indicated by its response to DR Nos. 0175 and 0176.

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<sup>3</sup> Schedule JAR(DEP)-r1 is a table that compare MAWC SAP account numbers to NARUC USOA account numbers.



1 Q. What would Staff recommend the Commission do in order to alleviate  
2 concerns related to prudence in the general plant accounts, if the use of General Plant  
3 Amortization is granted to MAWC?

4 A. If the Commission approves MAWC's request for General Plant Amortization,  
5 Staff recommends the Commission order MAWC to continue specifying the original cost and  
6 associated retirement units for all additions to the accounts where General Plant Amortization  
7 accounting treatment will occur.

8 **General Plant Amortization – Amortization Adjustment**

9 Q. If the Commission approves the General Plant Amortization method  
10 recommended by MAWC, does the Staff recommend any adjustments be made to mitigate the  
11 concerns identified above?

12 A. Yes. Staff has made adjustments related to General Plant Amortization to  
13 guide the Commission in the event it approves MAWC's recommendation.

14 Q. What adjustments has Staff made related to General Plant Amortization?

15 A. Staff made adjustments for retirements to plant that would be fully accrued  
16 January 1, 2016. The first adjustment was a removal of original cost from plant in service and  
17 reserves. Staff then calculated pro-forma adjustments to add to the September 2015 reserve  
18 balances for three months of accrual for plant to be retired as of January 1, 2016. An  
19 additional adjustment is to account for the timing difference to move all plant not fully  
20 amortized as of January 1, 2016, to the true-up date of January 31, 2016. This calculates four  
21 months of accruals for plant not fully accrued as of January 1, 2016. The amortization  
22 adjustments are shown as positive adjustments to reserve in the accounting schedules.

1 Q. Does Staff have adjustments that will need to be removed for amortization  
2 adjustment at time of true-up of this case?

3 A. Yes. Due to the timing of this case, the true-up will encompass the pro forma  
4 amortization adjustments previously discussed. The only adjustments that remain will be the  
5 retirements of fully accrued plant as of January 1, 2016.

6 **Business Transformation (BT) Plant-in-Service/Reserves Issue**

7 Q. Does the Depreciation Study submitted by MAWC study the plant related to  
8 the BT system?

9 A. No. The study does not examine plant in Account 391.4, as required by  
10 Paragraph 19 of the Stipulation and Agreement approved by the Commission in Case No.  
11 WR-2011-0337.

12 Q. Is there any plant booked in Account 391.4, as required by Paragraph 19 of the  
13 Stipulation and Agreement approved by the Commission in Case No. WR-2011-0337?

14 A. No. As indicated by the response to DR No. 0375, MAWC is booking the BT  
15 system costs into the following 3 "SAP" accounts 339600- Other P/E-CPS, 340200- Comp &  
16 Periph Equip, and 340310- Comp Software Mainframe. These accounts are linked to  
17 NARUC USOA accounts/subaccounts 391.1, Computer and Peripheral Equipment, 391.2,  
18 Computer Hardware and Software, 391.25, Computer Software- Mainframe, 391.26,  
19 Computer Software- Personal, not in account 391.4 as required by Paragraph 19 of the  
20 Stipulation and Agreement approved by the Commission in Case No. WR-2011-0337.

21 Q. Is MAWC in compliance regarding the depreciation rate for the BT system as  
22 required by Paragraph 19 of the Stipulation and Agreement approved by the Commission in  
23 Case No. WR-2011-0337?

1           A.     No. As shown in MAWC's response to DR No. 0375, MAWC has 3 different  
2 depreciation rates between the 3 accounts. While the majority of the dollars are being  
3 depreciated at the ordered rate, not all of the assets are being depreciated, and a portion of  
4 those assets accruing depreciation are being depreciated at a more rapid pace.

5           **Negative Reserve at District Level**

6           Q.     Does MAWC Recommend any district level adjustments for negative reserves  
7 at the district level?

8           A.     No.

9           Q.     Why not?

10          A.     MAWC did not analyze reserve on a district level; reserve was only looked at  
11 on total Missouri level and no issue is visible due to larger districts being able to mask reserve  
12 issue of smaller districts.

13          Q.     What adjustments are Staff recommending on a district level?

14          A.     Staff recommends the transfer of reserve balances from other accounts within  
15 each district to bring the reserve totals on accounts with negative balances back to zero. For  
16 most districts, the general plant accounts are able to be adjusted with funds from other general  
17 plant accounts, excluding Account 392 and its subaccounts related to Transportation. This is  
18 not possible for Ozark Meadows, which is discussed below. For all negative reserves outside  
19 of the general plant accounts (for example, pumping equipment, wells, mains, customer  
20 meters, customer services, and distribution piping), Staff recommends transferring funds from  
21 outside of general plant (source of supply accounts, pumping accounts, or transmission and  
22 distribution accounts). The sources of these funds vary by district and are provided in the

1 Staff's Accounting Schedules. The majority of these fund sources are transmission and  
2 distribution piping accounts, with a smaller portion from pumping accounts.

3 Q. Are there any districts where these adjustments were not sufficient?

4 A. Yes, in the Ozark Meadows district.

5 Q. What treatment does Staff recommend for Ozark Meadows?

6 A. Ozark Meadows has a negative reserve balance, which means retirements have  
7 exceeded the rate of depreciation expense accrual. To correct this issue, because sufficient  
8 value is not available in this district to correct the reserve by transferring within the district,  
9 Staff recommends a positive \$23,555 reserve adjustment to be applied to NARUC USOA  
10 Account 362, Receiving Wells. This reserve adjustment will be a rate base offset.

11 **Water and Sewer CIAC Rates**

12 Q. Is the MAWC booking sewer CIAC at a rate that reflects sewer plant?

13 A. No. It seems MAWC is using water CIAC rates for the sewer districts.

14 Q. Does Staff agree with MAWC's treatment of Sewer CIAC?

15 A. No.

16 Q. What does Staff recommend?

17 A. Staff recommends that MAWC apply the ordered depreciation rate for water  
18 assets to the CIAC account it represents (i.e., Customer services, Meter Installations, Meters,  
19 Mains, etc.).

20 Staff also recommends that Sewer CIAC rates be the ordered depreciation rates for  
21 sewer plant that they represent (i.e., Force mains, Gravity mains, etc.).

22 **Depreciation of Non-Depreciable NARUC Plant**

23 Q. What is the issue with NARUC accounts 330, 340, and 370.1?

1 A. Staff found depreciation reserve balances associated with these accounts.

2 Q. Why are reserve balances in Land and Land Rights accounts problematic?

3 A. Land is a non-depreciable account and therefore should not accrue reserve.

4 **Staff Recommendations**

5 Q. What are Staff's Recommendations for depreciation related issues in this case?

6 1. Staff recommends the following related to depreciation and reserve issues:

7 Continued use of the ordered depreciation rates from Case No. WR-2011-  
8 0337 and the use of Mass Property Depreciation Rates for the General  
9 Plant accounts

10 2. The Retirement of General Plant that reached full accrual as of  
11 January 1, 2016.

12 3. Staff recommends adjustments to correct negative reserve balances for  
13 accounts in numerous water and sewer districts and are shown in Staff's  
14 Accounting Schedules filed in Direct Testimony.

15 4. Staff requests the Commission authorize MAWC to amortize the rate base  
16 offset of \$23,555 over a five-year period for Ozark Meadows district.

17 5. For several sewer districts, MAWC applied corporate allocations  
18 incorrectly for computer equipment and software. MAWC booked these  
19 corporate allocated computer equipment assets in NARUC USOA accounts  
20 for water. Staff recommends transferring plant-in-service and associated  
21 reserves to Account 391.2, Computer and Peripheral Equipment. Staff's  
22 recommended adjustments for this were included in its direct testimony  
23 and are provided in the Staff's Accounting Schedules.

Rebuttal Testimony of  
John A. Robinett

1                   6. Staff recommends the Commission order MAWC to use CIAC rates for the  
2                   Water and Sewer districts that are the ordered depreciation rates for the  
3                   assets that CIAC represents.

4           Q.     Does this conclude your rebuttal testimony?

5           A.     Yes.



**Missouri-American Water Company**

**Case No. WR-2015-0301**

**NARUC USOA**

<b>SAP Account #</b>	<b>Account #</b>	<b>Account Discription</b>
10630450	A390	CCNC Struct & Imp - Admin & General
10635450	A390	CCNC WW Struct & Imp - Gen
10230450	A390	Leased - Struct & Imp - Admin & General
10130450	A390	UPIS - Struct & Imp - Admin & General
10135450	A390	UPIS - WW Struct & Imp - General
10634010	A391	CCNC Office Furniture & Equipment
10639000	A391	CCNC WW Office Furniture
10234010	A391	Leased - Office Furniture & Equipment
10134010	A391	UPIS - Office Furniture & Equipment
10139000	A391	UPIS - WW Office Furniture
10634100	A392	CCNC Transportation Equipment Not Classified
10639100	A392	CCNC WW Transportation Equipment
10234100	A392	Leased - Transportation Equipment
10134100	A392	UPIS - Transportation Equipment
10139100	A392	UPIS - WW Transportation Equipment
10634200	A393	CCNC Stores Equipment
10639200	A393	CCNC WW Stores Equipment
10234200	A393	Leased - Stores Equipment
10134200	A393	UPIS - Stores Equipment
10139200	A393	UPIS - WW Stores Equipment
10634300	A394	CCNC Tools-Shop-Garage Equipment
10639300	A394	CCNC WW Tool Shop & Garage Equip
10234300	A394	Leased - Tools-Shop-Garage Equipment
10134300	A394	UPIS - Tools-Shop-Garage Equipment
10139300	A394	UPIS - WW Tool Shop & Garage
10634400	A395	CCNC Laboratory Equipment



**Missouri-American Water Company  
Case No. WR-2015-0301**

**NARUC USOA**

<b>SAP Account #</b>	<b>Account #</b>	<b>Account Discription</b>
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10639400	A395	CCNC WW Laboratory Equipment
10234400	A395	Leased - Laboratory Equipment
10134400	A395	UPIS - Laboratory Equipment
10139400	A395	UPIS - WW Laboratory Equipment
10634500	A396	CCNC Power Operated Equipment
10639500	A396	CCNC WW Power Operated Equip
10234500	A396	Leased - Power Operated Equipment
10134500	A396	UPIS - Power Operated Equipment
10139500	A396	UPIS - WW Power Operated Equipment
10634600	A397	CCNC Communication Equipment
10639600	A397	CCNC WW Communication Equip
10234600	A397	Leased - Comm Equipment Not Class
10134600	A397	UPIS - Communication Equipment
10139600	A397	UPIS - WW Communication Equipment
10634700	A398	CCNC Misc Equipment
10639700	A398	CCNC WW Misc Equipment
10234700	A398	Leased - Misc Equipment
10134700	A398	UPIS - Misc Equipment
10139700	A398	UPIS - WW Misc Equipment
10634800	A399	CCNC Other Tangible Property
10639800	A399	CCNC WW Other Tangible PI
10134800	A399	UPIS - Other Tangible Property
10139800	A399	UPIS - WW Other Tangible PI

	MISSOURI AMERICAN WATER COMPANY	HD02
30410	ACCOUNT 304.10 STRUCTURES AND IMPROVEMENTS - SOURCE OF SUPPLYAC	
30420	ACCOUNT 304.20 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPINAC	
30430	ACCOUNT 304.30 STRUCTURES AND IMPROVEMENTS - WATER TREATMENT AC	
30440	ACCOUNT 304.40 STRUCTURES AND IMPROVEMENTS - TRANSMISSION ANDAC	
30453	ACCOUNT 304.53 STRUCTURES AND IMPROVEMENTS - LEASEHOLD AC	
30461	ACCOUNT 304.61 STRUCTURES AND IMPROVEMENTS - OFFICE BUILDINGSAC	
30470	ACCOUNT 304.70 STRUCTURES AND IMPROVEMENTS - SHOP AND GARAGE AC	
30480	ACCOUNT 304.80 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS AC	
30500	ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS AC	
30600	ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES AC	
30700	ACCOUNT 307 WELLS AND SPRINGS AC	
30800	ACCOUNT 308 INFILTRATION GALLERIES AND TUNNELS AC	
30900	ACCOUNT 309 SUPPLY MAINS AC	
31010	ACCOUNT 310.10 POWER GENERATION EQUIPMENT AC	
31100	ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT AC	
32000	ACCOUNT 320 WATER TREATMENT EQUIPMENT AC	
33000	ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES AC	
33100	ACCOUNT 331 MAINS - TRANSMISSION AND DISTRIBUTION AC	
33200	ACCOUNT 332 MAINS - FIRE AC	
33300	ACCOUNT 333 SERVICES AC	
33400	ACCOUNT 334 METERS AND METER INSTALLATIONS AC	
33500	ACCOUNT 335 FIRE HYDRANTS AC	
33950	ACCOUNT 339.50 MISCELLANEOUS TRANSMISSION AND DISTRIBUTION - AC	
34110	ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AC	
34120	ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AC	
34130	ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS AC	
34140	ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER AC	
34500	ACCOUNT 345 POWER OPERATED EQUIPMENT AC	
185420141		OP
W5-14SL.dat		FN
30410	1920201419392014001	LD
30410	1920201419952014002	LD
30420	1888201419392014001	LD
30420	1888201419852014002	LD
30430	1898201419392014001	LD
30430	1898201419852014002	LD
30440	1938201419392014001	LD
30440	1938201419752014002	LD
30453	1994201019942014001	LD
30461	1888201419392014001	LD
30461	1888201419852014002	LD
30470	1897201419392014001	LD
30470	1897201419852014002	LD
30480	1897200819392014001	LD
30500	1956201219562014001	LD
30600	1880201119392014001	LD
30700	1920201419562014001	LD
30700	1920201419952014003	LD
30800	2003200320032014001	LD
30900	1880201419392014001	LD
31010	1959201419592014001	LD
31100	1888201419392014001	LD
31100	1888201419752014002	LD
32000	1881201419392014001	LD
32000	1881201419752014002	LD
33000	1900201419392014001	LD
33000	1907201419752014002	LD
33100	1854201419392014001	LD
33100	1854201419752014002	LD
33200	1935201419702014001	LD
33300	1903201419392014001	LD
33300	1903201419852014002	LD
33400	1899201419392014001	LD
33400	1899201419752014002	LD
33400	1900201419902014003	LD
33500	1880201419392014001	LD
33500	1880201419752014002	LD
33500	1880201419952014003	LD
33950	1956201019562014001	LD
34110	1955201219552014001	LD
34110	1955201219802014002	LD
34120	1936201419392014001	LD
34120	1948201419802014002	LD
34130	1959201419622014001	LD
34130	1976201419802014002	LD
34140	1957201419572014001	LD
34140	1957201419952014002	LD
34500	1930201319392014001	LD
34500	1946201419952014003	LD