

**Transportation Equipment Proposed Depreciation Rate
Accounts 392.1 and 392.2**

Account 392.1 Passenger Cars, Light Trucks & SUVs	Lease Buyout Original Acquisition Cost	\$	5,883,827
	Weighted Average Replacement Standard		6.0
	Vehicle Additions - Apprenticeship Program	\$	368,000
	Weighted Average Replacement Standard		6.0
	Total Adjusted Vehicles Plant in Service	\$	6,251,827
	Weighted Average ASL for Account 392.1		6.0
	Net Salvage for Account 392.1		20%
	Recommended Depreciation Rate $[(1-NS)/ASL]$		13.33%
	Lease Buyout Original Acquisition Cost	\$	5,883,827
	Unamortized Balance (purchase price)	\$	2,445,426
	Depreciation Reserve Adjustment (Buyout)	\$	3,438,400
Account 392.2 Heavy Trucks	Current CPR Balance	\$	6,004,147
	Best Fit Curve ASL		10.5
	Lease Buyout Original Acquisition Cost	\$	456,374
	Weighted Average Replacement Standard		9.00
	Pro Forma New Vehicle Additions	\$	-
	Weighted Average Replacement Standard		
	Total Adjusted Heavy Trucks Plant in Service	\$	6,460,521
	Weighted Average ASL for Account 392.2		10.5
	Net Salvage for Account 392.2		20%
	Recommended Depreciation Rate $[(1-NS)/ASL]$		7.62%
	Lease Buyout Original Acquisition Cost	\$	456,374
	Unamortized Balance (purchase price)	\$	217,404
	Depreciation Reserve Adjustment (Buyout)	\$	238,970