

Exhibit No.:
Issue(s): UCU Common Costs Allocation/
SJLP Purchase Premium and Transaction Costs/
General Ledger and Record-Keeping
Witness/Type of Exhibit: Robertson/Surrebuttal
Sponsoring Party: Public Counsel
Case No.: ER-2001-672

SURREBUTTAL TESTIMONY

OF

TED ROBERTSON

FILED³

JAN 22 2002

**Missouri Public
Service Commission**

Submitted on Behalf of
the Office of the Public Counsel

UTILICORP UNITED, INC.

Case No. ER-2001-672

January 22 , 2002

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the tariff filing of Missouri)
Public Service ("MPS") a division of)
UtiliCorp United Inc., ("UtiliCorp") to)
implement a general rate increase for)
retail electric service provided to customers)
in the Missouri service area of MPS)

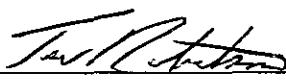
Case No. ER-2001-672

AFFIDAVIT OF TED ROBERTSON

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

Ted Robertson, of lawful age and being first duly sworn, deposes and states:

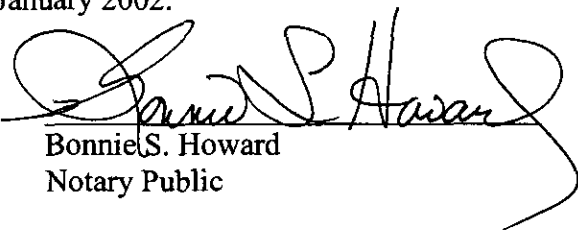
1. My name is Ted Robertson. I am a Public Utility Accountant for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my surrebuttal testimony consisting of pages 1 through 19 and Schedule TJR-1.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.



Ted Robertson, C.P.A.
Public Utility Accountant III

Subscribed and sworn to me this 22nd day of January 2002.


My commission expires May 3, 2005.



Bonnie S. Howard
Notary Public

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1 **SURREBUTTAL TESTIMONY**

2 **OF**

3 **TED ROBERTSON**

4 **UTILICORP UNITED INC.**

5 **CASE NO. ER-2001-672**

6
7 **INTRODUCTION**

8
9 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

10 A. Ted Robertson, PO Box 7800, Jefferson City, Missouri 65102.

11
12 Q. ARE YOU THE SAME TED ROBERTSON THAT HAS PREVIOUSLY TESTIFIED
13 IN THIS CASE?

14 A. Yes, I am.

15
16 Q. WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?

17 A. The purpose of this testimony is to rebut the positions of UtiliCorp United Inc. ("UCU" or
18 "Company" or "MPS") witnesses; Jon Empson, Vern Siemek and Beverly Agut with
19 regard to the UCU common costs allocation, the recovery of alleged St. Joseph Light &
20 Power ("SJLP") merger costs and general ledger and record-keeping requirements.

UCU COMMON COSTS ALLOCATION

Q. HAS THE OFFICE OF THE PUBLIC COUNSEL UPDATED ITS UCU COMMON COSTS ALLOCATION ADJUSTMENT?

A. Yes. Attached as Schedule TJR-1 to this testimony is the Office of The Public Counsel ("Public Counsel" or "OPC") recommendation for the updated UCU common costs allocation adjustment for MPS. However, I should point out that the adjustment shown on Schedule TJR-1 does not include any of the additional UCU common costs allocation adjustments proposed by OPC consultant, Mr. Jim Dittmer. Mr Dittmer will address those additional adjustments in his Surrebuttal Testimony.

Q. WHAT ARE THE CHANGES YOU MADE TO YOUR UPDATED UCU COMMON COSTS ALLOCATION?

A. The UCU common costs allocation model UCU provided to OPC did not treat the operations of its Aquila subsidiary as a 100% affiliate of the Company. This occurred because the Company sold approximately 20% of Aquila to the public early in calendar year 2001. Subsequent to the filing of the direct testimony in this rate case, UCU stated its intention to reacquire all of the Aquila common stock that it did not currently own. It's my understanding that now UCU has, or nearly has, completed the proposed transaction , and if

1 we are to determine the actual current cost of service of MPS on a going forward basis, the
2 Aquila affiliate must again be included in the UCU common costs allocation model at
3 100%. A portion of the OPC update shown on Schedule TJR-1 includes the addition of the
4 Aquila affiliate at 100%.

5
6 A portion of the OPC update also consists of a relatively minor correction concerning data
7 entry errors in my original modification of the UCU common costs allocation model. On
8 page fifteen of her rebuttal testimony, lines one and two, Ms. Beverlee Agut asserted
9 several criticisms of my modification of the UCU common costs allocation model. She
10 stated that she has reviewed my computations and found several mathematical errors,
11 departments in incorrect allocation steps and other miscalculations. After a subsequent
12 conversation with Ms. Agut, I have determined, that she was partially mistaken in her
13 criticisms. Common costs allocation formulas and amounts were missing from two of the
14 allocation steps in the model I modified; however, there were no department changes or
15 other miscalculations as she alleged. I made corrections for the missing allocation
16 formulas and amounts to the modified UCU common costs allocation model and that
17 appears to have satisfied Ms. Agut's criticisms as far as the mathematical accuracy of the
18 model is concerned.
19

1 The remaining portion of the update consists of corrections that I made to the allocation
2 factors the Company utilized for several of the allocation steps in the model. It seems that
3 in several discrete allocation steps, the Company utilized affiliate operating statistics from
4 calendar year 1999 to develop allocation factors where they had actually intended to use
5 updated year 2001 statistics. Ms. Agut stated to me that the Company knew that the
6 problem existed but that the net result, if corrected, would have been a minor change.
7 Believing that the allocation model should be as consistent as possible, I made the
8 modifications necessary to utilize the updated operating statistics that the Company had
9 actually intended to use.

10
11 Q. HAS THE COMPANY HAD THE OPPORTUNITY TO REVIEW THE ENTIRE OPC
12 UPDATE?

13 A. No. Workpapers supporting the OPC modifications of the UCU common costs allocation
14 model will be provided to the Company as soon as possible.

15
16 Q. ARE ANY OTHER CHANGES TO THE OPC MODIFIED UCU COMMON COSTS
17 ALLOCATION MODEL REQUIRED?

18 A. Public Counsel is aware that several of the steps within the UCU common costs allocation
19 model, as it relates to the Aquila affiliate, do not appear to have the supporting backup that

1 identifies whether the intended allocation is at an 80% or 100% level. Public Counsel's
2 modified model assumes that allocation factors we are concerned about are at the 100%
3 level thus, I will contact the Company to verify that my assumptions are correct. If it is
4 later determined that the allocation factors are actually at an 80% level, the OPC adjustment
5 numbers will change to include the allocation of the Aquila affiliate at 100% but, I believe,
6 the change will be a relatively immaterial amount.

7
8 Q. IS IT THE COMPANY'S POSITION THAT THE UCU COMMON COSTS
9 ALLOCATION PROCESS SHOULD NOT INCLUDE THE IMPACT OF THE SJLP
10 OPERATIONS?

11 A. Yes. On page ten of his rebuttal testimony, lines six and seven, Mr. Empson states:

12
13 ...the simplest solution is to accept the financials as filed in the case by MPS,
14 Which exclude the impact of the SJLP merger.
15
16

17 Q. IF THE COMMISSION WERE TO ACCEPT THE COMPANY'S POSITION, WOULD
18 MPS'S RATES BE BASED ON ITS CURRENT ACTUAL COST OF SERVICE?

19 A. No. Exclusion of any affiliate of UCU which is normally allocated a portion of the
20 common costs would skew the presentation of the actual operating results of all affiliates
21 under the UCU umbrella. MPS is no different. If the operations of the SJLP division are

1 not included in the UCU common costs allocation process, MPS's cost of service would
2 **definitely increase** to a level which is not representative of its current actual cost of service.

3
4 *Of course, the Company's proposal only extends to the determination of MPS's rates in the*
5 *instant rate case. The Company's actual financial books and records include no such*
6 *exclusion of the SJLP operations. They reflect the SJLP operations as a normal part of the*
7 *UCU common costs allocation processes. In reality, the financial information the Company*
8 *presents to all outsiders includes the full impact of the SJLP operations. However, the*
9 *Company wants this Commission to approve of a "make-believe" UCU common costs*
10 *allocation adjustment in this rate case.*

11
12 The adjustment proposed by the Company would treat the SJLP operation as if does not
13 exist and does not impact the entire operations of UCU. The Company does not want
14 MPS's actual cost of service to be the base from which future rates are determined. That is,
15 it does not want the Commission to recognize the true and actual current cost of service of
16 MPS unless the purchase premium, and merger transaction and transition costs, related to
17 the transfer of ownership of SJLP to UCU are also recognized for ratemaking.

1 Q. WOULD THIS MANIPULATION OF THE REGULATORY PROCESS (EXCLUDING
2 SJLP'S OPERATIONS FROM UCU'S COMMON COSTS ALLOCATION PROCESS)
3 ALLOW UCU TO EARN A HIGHER RETURN ON EQUITY THAN THE
4 COMMISSION FINDS APPROPRIATE?

5 A. Yes.

6
7 Q. SHOULD ANY PORTION OF THE SJLP PURCHASE PREMIUM AND RELATED
8 TRANSACTION COSTS BE RECOVERED IN THE INSTANT CASE?

9 A. No. It is the Public Counsel's position that no portion of these costs should ever be directly
10 included for recovery in the rates paid by UCU customers. I will expand upon our position
11 on this issue in the next section of this testimony.

12
13 Q. SHOULD ANY PORTION OF THE TRANSITION COSTS (COSTS TO ACHIEVE)
14 RELATED TO THE SJLP PURCHASE AND INTEGRATION BE RECOVERED IN
15 THE INSTANT CASE?

16 A. No. Mr. Siemek's recommendation to include the transition costs in the determination of
17 rates in the instant case is not reasonable. The reasonable and prudent transition costs
18 incurred to integrate the SJLP operations into the UCU umbrella (costs which are
19 essentially either UCU or SJLP specific) should be examined in the context of a total UCU

1 Missouri regulated electric operations rate case. An audit of the entire UCU Missouri
2 regulated electric operations would provide the Commission with clear evidence of which
3 UCU affiliates benefited from the merger. However, since the Commission has allowed the
4 instant case to proceed even though Company filed it in a manner that did not include the
5 revenue requirement and thus return on equity for the SJLP division, it would be premature
6 to assign to MPS any of the transition costs associated with the integration of the SJLP
7 operations.

8
9 Any decision to allow UCU recovery of the UCU/SJLP transition costs would be best held
10 over until UCU files a general rate increase case that encompasses all of its Missouri
11 regulated electric operations. A total Company rate case would allow the Staff and OPC
12 auditors, other intervenors and the Commission the opportunity to analyze the operations of
13 the Company's entire Missouri regulated operations. An all encompassing analysis of this
14 type is necessary if all the alleged transition costs are to be verified for accuracy and
15 reasonableness. It also would permit identification of the flow of the costs as they moved
16 through the entire UCU organization rather than just one division. This would help to
17 eliminate any possibility that the costs allowed would not be subjected to double-dipping
18 by the Company or even under-collected because they were not properly identified and
19 audited.

1 Q. WHY IS IT IMPORTANT TO LOOK AT ENTIRE MISSOURI REGULATED
2 ELECTRIC OPERATIONS OF UCU?

3 A. The importance of such an analysis is due to the fact that the cost structure of the SJLP
4 operations has also changed as a result of its purchase by and merger with UCU. For
5 example, one area of OPC concern is that the UCU common costs allocation model will
6 now assign approximately \$12,921,635 of common costs to the SJLP division. This
7 increase in the allocated common costs of UCU, and its other affiliates, to the SJLP
8 operations has not been fully analyzed in comparison to the cost structure of the SJLP
9 operations that existed prior to its purchase and merger with UCU. Therein lies a
10 conundrum. Public Counsel believes it very likely that some SJLP finance and operation
11 costs may have gone up while some have may gone down as a direct result of the purchase
12 and merger. Without a complete analysis of the entire UCU Missouri regulated electric
13 operations, it is nearly impossible to determine whether any reduction in UCU common
14 costs assigned to the MPS division have not been offset by equal or greater cost increases to
15 the SJLP operation or to UCU corporate and/or its other affiliates.

16
17 Q. PLEASE SUMMERIZE THE PUBLIC COUNSEL'S POSITION ON THIS ISSUE.

18 A. If the Commission does not reject a rate change for legal reasons, Public Counsel believes
19 that the rates to be determined in the instant case should be based upon the actual current

1 cost of service for UCU to serve the MPS area. To achieve that objective, we have included
2 the operations of the SJLP division in the development of the UCU common costs
3 allocation model. We have also made adjustments to the allocation model formulas to
4 include the Aquila affiliate as 100% owned by UCU and corrected allocation statistic errors
5 Company erroneously built into the allocation model. Public Counsel recommends that the
6 Commission accept our UCU common costs allocation adjustment as representative of
7 MPS's current actual allocated common costs.
8
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SJLP PURCHASE PREMIUM & TRANSACTION COSTS

Q. IN THE PRIOR SECTION YOU STATED THAT RATEPAYERS SHOULD NOT BE RESPONSIBLE FOR REIMBURSING THE COMPANY FOR THE SJLP PURCHASE PREMIUM AND PURCHASE TRANSACTION COSTS. IS THAT CORRECT?

A. Yes, that is correct. Public Counsel's position is that no portion of the SJLP purchase premium or the purchase transaction costs should ever be recovered by the Company from rates paid by UCU customers? Our position on the recovery of these costs from ratepayers is consistent with the positions stated in the rebuttal testimony of MPSC Staff witnesses; Cary G. Featherstone, Charles R. Hyneman, Mark L. Oligschlaeger, Michael S. Proctor and Steve M. Traxler. The costs should be treated below-the-line in the determination of rates for this and all future UCU rate cases.

Q. WHY HAS THE PUBLIC COUNSEL TAKEN THIS POSITION?

A. Public Counsel believes that the SJLP purchase premium and purchase transaction costs were incurred with the sole intention of enhancing the financial interests of shareholders of the two companies. From SJLP's perspective the sale was enacted to allow its shareholders to acquire an increase in the shareholder value of their stock above that which existed if SJLP remained a stand-alone utility company. UCU shareholders receive the benefits

1 associated with increasing size and the economies of scale of a larger company. One
2 example would be possible access to lower costs of investment capital which would benefit
3 the entire UCU organization. Another example is the possibility of achieving better
4 purchase terms and prices from the various suppliers of UCU due to the aggregation of
5 requirements of a larger company. Also, UCU has stated that it sought to acquire SJLP to
6 strengthen its position going into what it viewed was a competitive (deregulated) market
7 (see Robertson rebuttal testimony, Case No. EM-2000-292, page forty-four, lines one
8 through eleven).

9
10 Q. HAVE YOU PREVIOUSLY PRESENTED TESTIMONY ON THE APPROPRIATE
11 RATEMAKING TREATMENT OF THE SJLP PURCHASE PREMIUM AND
12 PURCHASE TRANSACTION COSTS?

13 A. Yes, I have. In UtiliCorp United Inc.; St. Joseph Light & Power Company, Case No. EM-
14 2000-292, I testified in my rebuttal testimony (page sixty-three, lines eight through ten) that
15 it is never appropriate to allow a utility rate recovery of an acquisition adjustment. The
16 acquisition adjustment is merely an accounting entry that consists of the purchase premium
17 and the purchase transaction costs.
18

1 Q. WHAT SUPPORT DID THE PUBLIC COUNSEL RELY ON TO REACH THE
2 POSITION IT HAS TAKEN RELATING TO THESE COSTS?

3 A. There are a multitude of reasons why purchase premiums and purchase transaction costs
4 should not be reimbursed by ratepayers. For example, as I discussed in my rebuttal
5 testimony in Case No. EM-2000-292, several reasons to place the purchase premium and
6 purchase transaction costs below-the-line include the following:

- 7
8 1. The acquisition premium and transaction costs consist of nothing more than costs
9 associated with a financial transaction that valued the excess purchased cost over
10 and above the net original book cost of the SJLP properties.
11
- 12 2. The Commission should not be required to make a determination that the
13 acquisition premium and transaction costs associated with the merger are
14 reasonable. That is, the Commission should not be put in the position of having to
15 determine the appropriate price at which utilities should acquire other utilities.
16
- 17 3. The Commission has consistently endorsed the "original cost" concept for valuing
18 utility property. Purchases at below or above book cost are recorded at historical

1 costs. Utilities benefit from the consistent treatment of acquisition adjustments.

2 Neither positive nor negative acquisition adjustments are included in rates.

3
4 4. Shareholders own the properties purchased. Any gains on the sale of utility
5 properties are retained entirely by shareholders. Ratepayers should not be required
6 to fund the excess over book costs of utilities purchased.

7
8 5. UCU purchased SJLP to enhance the competitive position of its shareholders going
9 into what it viewed would be a deregulated market. Ratepayers interests were
10 secondary, if at all.

11
12 6. The generation assets of SJLP had an appraised market value that far exceeded its
13 booked cost. UCU knew this when is purchased SJLP. Any sale of the generation
14 assets could possibly yield UCU with a return that far exceeds the SJLP purchase
15 premium and purchase transaction costs.

16
17 7. UCU proposes to net merger savings with the merger costs but it has no way to
18 effectively identify and track merger savings.
19

1 Q. PLEASE SUMMARIZE THE PUBLIC COUNSEL'S POSITION ON THIS ISSUE.

2 A. Public Counsel has not changed its position from that first filed in UtiliCorp United Inc.;
3 St. Joseph Light & Power Company, Case No. EM-2000-292, with regard to these costs.

4 OPC believes that the purchase premium and purchase transaction costs were incurred to
5 benefit only the shareholders of SJLP and UCU. Therefore, it is the Public Counsel's
6 recommendation that they be afforded below-the-line treatment for ratemaking.

GENERAL LEDGER AND RECORD-KEEPING

Q. WHAT IS THE ISSUE?

A. As I discussed extensively in my direct testimony, this issue is concerned with the Company's ability to provide a concise accurate aggregation of financial, operational and support data for the test year, for a company (in this case a division of UCU), which is to be audited in a rate case. OPC believes that the discovery problems that occurred during the audit largely resulted because the Company's purchase and implementation of its new PeopleSoft accounting system was structured to prepare it for what it viewed as the future implementation of retail competition within the state of Missouri, and the United States. This led it to create an accounting system which is so complex and disaggregated that an independent audit to identify and verify the accuracy and reliability of the supporting financial information was impossible given the timeframe in which rate case audits are now conducted. I do not intend to rehash here the discovery problems we encountered in the instant case audit of the Company. Those problems are already discussed in great detail in my direct testimony, and the testimonies of the MPSC Staff, and to some extent by the Company's witnesses in their individual rebuttal testimony. However, I believe that the current status of discussions with the Company on this issue does require some clarification.

1 Q. WHAT IS THE COMPANY'S POSITION RELATING TO THE DISCUSSIONS HELD
2 ON THIS ISSUE?

3 A. On page six of the rebuttal testimony of Ms. Agut, lines one through nine, she states:

4
5 It was evident from the discussions that misunderstandings and
6 miscommunications by all parties occurred during the initial discovery
7 process in this case. While it was never the intent of MPS representatives to
8 delay or hamper the audit process, events and misunderstandings that have
9 occurred cannot be changed. We informed Staff and OPC that we are open
10 to suggestions as to how future audit work, including the true-up audit in
11 this case, could be more easily accomplished either through additional
12 specialized reports, enhancements to MPS's financial accounting system, or
13 additional technical software that could be made available to Staff and OPC.
14 We are currently waiting on Staff and OPC to provide their suggestions.
15
16

17 Q. DOES THE PUBLIC COUNSEL BELIEVE THAT MS. AGUT'S REPRESENTATION
18 OF THE CURRENT STATUS OF THE DISCUSSION IS ACCURATE?

19 A. No. As I indicated to Ms. Agut during the pre-hearing conference held earlier, only the
20 Company knows the full capabilities of its new accounting system. Therefore, only the
21 Company can provide the information necessary for us to analyze the problems inherent
22 with the new system and help us to achieve solutions to the problems we have encountered
23 with their discovery responses.
24

1 It was my understanding once we left the pre-hearing conference that all parties would
2 attempt to schedule and attend a series of meetings that would hopefully lead to a solution
3 of the problems the auditors encountered in obtaining basic financial and operational data
4 from the Company. Those problems included, but were not limited to, how to access and
5 independently audit the data captured by the new UCU accounting system. Currently no
6 meetings have occurred since those held at the pre-hearing conference, however, the parties
7 have just recently agreed to schedule an initial meeting for the afternoon of January 24,
8 2002, one day before the instant case hearing starts. While I agree with Ms. Agut that little
9 can be done to change the past, the true-up audit has not yet begun. Public Counsel is
10 hopeful that the Company will be able to provide the necessary data and information that
11 will enable the auditors to complete the true-up audit in a timely manner. We are also
12 hopeful that the Company will be able to improve upon its performance in providing the
13 basic financial and operational data and additional support necessary to audit it in any future
14 rate case.

15
16 Q. WHAT DOES THE PUBLIC COUNSEL WANT THE COMMISSION TO DO
17 RELATING TO THIS ISSUE?

18 A. Public Counsel wants the Commission to be aware that the UCU recently implemented a
19 new, extremely complex, accounting system that, OPC believes, was developed to prepare

1 and position UCU for the possibility of operating in a future competitive or deregulated
2 retail electric environment. The accounting system's focus and inherent complexity, which
3 inhibits the independent verification and audibility of the data it captures, presents problems
4 the magnitude of which this office has never encountered in any audit prior to the instant
5 case.

6
7 We are scheduled to hold discussions with Company personnel to seek solutions to the
8 discovery problems encountered in the audit, however, there can be no assurance at this
9 time that the Company will be able to provide the basic financial, operation and support
10 data and information in the format we need to ensure a reliable audit of the Company in the
11 future. At a minimum, OPC believes that a detailed general ledger (or documents of
12 comparable detail), as described in my direct testimony, is a bare minimum necessity for
13 any future audit of this Company. Public Counsel requests that the Commission order UCU
14 to develop and maintain the documents I described in my direct testimony on an ongoing
15 basis.

16
17 Q. DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?

18 A. Yes, it does.

OFFICE OF THE PUBLIC COUNSEL
CS-20 UPDATE ALLOCATION ADJUSTMENT
MPS BY FERC ACCOUNT

OPC ADJUSTMENT TO TEST YEAR	(6,695,632)
COMPANY CS-20 ADJUSTMENT	(4,765,501)
DIFFERENCE	<u>(1,930,131)</u>

MPS ESF AND IBU ADJUSTMENT BY FERC ACCOUNT:

TOTAL ADJUSTMENT AMOUNTS:

ESF	(12,865,125)
IBU	2,943,740
Total	<u>(9,921,385)</u>

FERC Account	ESF	IBU	Combined ESF/IBU Totals	FERC % By Actual	Adjustment By FERC Account	Updated Electric Utility Factor	Electric Amount	Updated Juris. Factor	Electric Juris. Amount
163000	0	165,597	165,597	0.30179%	(29,942)		0		0
184000	0	891,151	891,151	1.62409%	(161,132)		0		0
403000	4,515,299	6,136	4,521,435	8.24012%	(817,534)		0		0
404000	42,212	0	42,212	0.07693%	(7,633)	91.24%	(6,964)	98.154%	(6,835)
404300	5,107	0	5,107	0.00931%	(923)	91.24%	(843)	98.154%	(827)
405000	559	58,599	59,158	0.10781%	(10,697)	91.24%	(9,760)	98.154%	(9,579)
408100	620,693	469,393	1,090,085	1.98663%	(197,102)	91.24%	(179,836)	98.154%	(176,516)
408200	0	(4,922)	(4,922)	-0.00897%	890		0		0
417000	0	(2,302)	(2,302)	-0.00420%	416		0		0
417100	(32,485)	189,912	157,427	0.28690%	(28,465)		0		0
419000	(1,186)	(23,898)	(25,084)	-0.04571%	4,535		0		0
421000	(43,822)	(32,586)	(76,407)	-0.13925%	13,815		0		0
421200	0	20,784	20,784	0.03788%	(3,758)		0		0
426100	176,035	7,754	183,788	0.33495%	(33,231)		0		0
426300	1,164	0	1,164	0.00212%	(210)		0		0
426400	83,808	15,352	99,160	0.18072%	(17,929)		0		0
426500	59,518	0	59,518	0.10847%	(10,762)		0		0
427000	0	37,469	37,469	0.06829%	(6,775)		0		0
430000	5,823,111	0	5,823,111	10.61237%	(1,052,894)		0		0
431000	(8,590)	36,257	27,667	0.05042%	(5,003)		0		0
432000	25,015	(584)	24,430	0.04452%	(4,417)		0		0
450000	0	(6)	(6)	-0.00001%	1		0		0
451000	0	(2,323)	(2,323)	-0.00423%	420		0		0
487000	0	(1)	(1)	0.00000%	0		0		0
488000	0	(3,976)	(3,976)	-0.00725%	719		0		0
500000	0	453,850	453,850	0.82712%	(82,062)	100.00%	(82,062)	96.720%	(79,370)
546000	2	554	556	0.00101%	(100)	100.00%	(100)	96.720%	(97)
554000	0	12,626	12,626	0.02301%	(2,283)	100.00%	(2,283)	96.720%	(2,208)
556000	0	447,127	447,127	0.81487%	(80,846)	100.00%	(80,846)	95.670%	(77,346)
557000	264	102	367	0.00067%	(66)	100.00%	(66)	95.670%	(63)
560000	0	3,314	3,314	0.00604%	(599)	100.00%	(599)	96.720%	(580)
561000	0	23,663	23,663	0.04312%	(4,279)	100.00%	(4,279)	96.720%	(4,138)
562000	0	8	8	0.00002%	(2)	100.00%	(2)	96.720%	(1)
563000	0	406	406	0.00074%	(73)	100.00%	(73)	96.720%	(71)
566000	0	314,970	314,970	0.57402%	(56,951)	100.00%	(56,951)	96.720%	(55,083)
569000	0	99	99	0.00018%	(18)	100.00%	(18)	96.720%	(17)
570000	0	24,243	24,243	0.04418%	(4,384)	100.00%	(4,384)	96.720%	(4,240)
571000	0	17,082	17,082	0.03113%	(3,089)	100.00%	(3,089)	96.720%	(2,987)
573000	0	3,577	3,577	0.00652%	(647)	100.00%	(647)	96.720%	(625)
580000	96	239,087	239,183	0.43590%	(43,247)	100.00%	(43,247)	99.670%	(43,105)
581000	0	384	384	0.00070%	(69)	100.00%	(69)	99.670%	(69)
582000	0	299	299	0.00055%	(54)	100.00%	(54)	99.670%	(54)
583000	0	141	141	0.00026%	(25)	100.00%	(25)	99.670%	(25)
584000	0	14	14	0.00003%	(3)	100.00%	(3)	99.670%	(3)
586000	0	204,876	204,876	0.37338%	(37,044)	100.00%	(37,044)	99.670%	(36,922)
588000	0	1,223,785	1,223,785	2.23030%	(221,276)	100.00%	(221,276)	99.670%	(220,546)
591000	0	39	39	0.00007%	(7)	100.00%	(7)	99.670%	(7)
592000	0	25,675	25,675	0.04679%	(4,642)	100.00%	(4,642)	99.670%	(4,627)

593000	0	30,572	30,572	0.05572%	(5,528)	100.00%	(5,528)	99.670%	(5,509)
594000	0	983	983	0.00179%	(178)	100.00%	(178)	99.670%	(177)
597000	0	19,895	19,895	0.03626%	(3,597)	100.00%	(3,597)	99.670%	(3,585)
598000	0	10,772	10,772	0.01963%	(1,948)	100.00%	(1,948)	99.670%	(1,941)
752000	0	250	250	0.00046%	(45)		0		0
753000	0	72	72	0.00013%	(13)		0		0
766000	0	16	16	0.00003%	(3)		0		0
813000	50	70	120	0.00022%	(22)		0		0
851000	0	0	0	0.00000%	(0)		0		0
856000	0	1	1	0.00000%	(0)		0		0
859000	0	2,434	2,434	0.00444%	(440)		0		0
870000	12	36,393	36,405	0.06635%	(6,582)		0		0
871000	0	223	223	0.00041%	(40)		0		0
872000	0	88	88	0.00016%	(16)		0		0
874000	0	33	33	0.00006%	(6)		0		0
878000	0	114	114	0.00021%	(21)		0		0
879000	0	199	199	0.00036%	(36)		0		0
880000	0	251,591	251,591	0.45851%	(45,491)		0		0
881000	0	54	54	0.00010%	(10)		0		0
886000	0	3	3	0.00001%	(1)		0		0
887000	0	4,741	4,741	0.00864%	(857)		0		0
889000	0	19,340	19,340	0.03525%	(3,497)		0		0
890000	0	22,267	22,267	0.04058%	(4,026)		0		0
891000	0	10,378	10,378	0.01891%	(1,876)		0		0
892000	0	4	4	0.00001%	(1)		0		0
893000	0	44,945	44,945	0.08191%	(8,127)		0		0
894000	0	5,724	5,724	0.01043%	(1,035)		0		0
901000	276	631,767	632,043	1.15187%	(114,282)	83.23%	(95,117)	99.996%	(95,113)
902000	0	6,854	6,854	0.01249%	(1,239)	83.23%	(1,031)	99.996%	(1,031)
903000	303	4,046,654	4,046,957	7.37541%	(731,743)	83.23%	(609,029)	99.996%	(609,005)
904000	0	496	496	0.00090%	(90)	84.93%	(76)	100.000%	(76)
907000	777	163,458	164,236	0.29931%	(29,696)	81.69%	(24,259)	100.000%	(24,259)
908000	0	10,960	10,960	0.01997%	(1,982)	81.69%	(1,619)	100.000%	(1,619)
909000	516	209,007	209,524	0.38185%	(37,885)	81.69%	(30,948)	100.000%	(30,948)
912000	0	32,830	32,830	0.05983%	(5,936)	86.92%	(5,160)	100.000%	(5,160)
913000	97,556	(3,736)	93,820	0.17098%	(16,964)	86.92%	(14,745)	100.000%	(14,745)
916000	408	431,481	431,889	0.78710%	(78,091)	86.92%	(67,877)	100.000%	(67,877)
920000	8,660,115	2,086,466	10,746,580	19.58519%	(1,943,122)	86.95%	(1,689,545)	98.483%	(1,663,914)
921000	8,997,499	910,249	9,907,748	18.05645%	(1,791,450)	86.95%	(1,557,666)	98.483%	(1,534,036)
922000	(200,652)	(9,915)	(210,567)	-0.38375%	38,073	86.95%	33,105	98.483%	32,603
923000	2,581,383	1,231,403	3,812,786	6.94864%	(689,401)	87.47%	(603,019)	98.483%	(593,872)
925000	(4)	14,149	14,145	0.02578%	(2,558)	72.50%	(1,854)	98.483%	(1,826)
926000	3,512,444	2,317,828	5,830,272	10.62542%	(1,054,189)	90.84%	(957,626)	98.483%	(943,098)
928000	0	57	57	0.00010%	(10)	86.95%	(9)	100.000%	(9)
930100	2,735	23,184	25,919	0.04724%	(4,687)	86.95%	(4,075)	98.483%	(4,013)
930200	571,206	343,979	915,185	1.66789%	(165,477)	86.95%	(143,883)	98.483%	(141,700)
931000	1,063,609	31,773	1,095,382	1.99629%	(198,059)	86.95%	(172,213)	98.483%	(169,600)
935000	551,365	727	552,092	1.00616%	(99,825)	90.71%	(90,552)	98.483%	(89,178)
Totl	37,106,396	17,764,558	54,870,954	100.00000%	(9,921,385)		(6,787,615)		(6,695,632)