

BEFORE THE
RAILROAD COMMISSION OF TEXAS

APPEAL FILED BY ATMOS ENERGY, WEST TEXAS DIVISION FOR REVIEW OF MUNICIPAL RATE ACTIONS REGARDING THE ANNUAL GRIP FROM THE CITIES OF ABERNATHY, AMHERST, ANTON, BIG SPRING, BOVINA, ET AL.	§ § § § § § §	GAS UTILITIES DOCKET NO. 9629
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FINAL ORDER

Notice of Open Meeting to consider this Order was duly posted with the Secretary of State within the time period provided by law pursuant to TEX. GOV'T CODE ANN. Chapter 551 (Vernon 2004). The Railroad Commission of Texas adopts the following findings of fact and conclusions of law and orders as follows:

FINDINGS OF FACT

Background

1. Atmos Energy, West Texas Division (Atmos West Texas) is a "gas utility," as that term is defined in the TEXAS UTILITY CODE, and is subject to the jurisdiction of the Railroad Commission of Texas (Commission).
2. On September 2, 2005, Atmos West Texas filed applications for interim rate adjustments in each of the following cities: Abernathy, Amherst, Anton, Big Spring, Bovina, Brownfield, Buffalo Springs, Canyon, Coahoma, Crosbyton, Dimmitt, Earth, Edmonson, Floydada, Forsan, Friona, Hale Center, Happy, Hart, Hereford, Idalou, Kress, Lamesa, Levelland, Littlefield, Lockney, Lorenzo, Los Ybanez, Meadow, Midland, Muleshoe, Nazareth, New Deal, New Home, O'Donnell, Odessa, Olton, Opdyke West, Palisades, Pampa, Panhandle, Petersburg, Plainview, Post, Quitaque, Ralls, Ransom Canyon, Ropesville, Seagraves, Seminole, Shallowater, Silverton, Slaton, Smyer, Springlake, Stanton, Sudan, Tahoka, Tanglewood, Timbercreek, Tulia, Turkey, Vega, Wellman, Wilson, and Wolfforth (66 Cities).
3. Atmos West Texas requested that the interim rate adjustments for all customer classes become effective on November 1, 2005.
4. The interim rate adjustments proposed in this docket apply only to those customers located within the city limits of each of the 66 Cities.
5. Cities that dismissed, took no action or denied Atmos West Texas' proposed interim rate adjustment and the date of each Cities' action is provided in Exhibit A, attached to this Order.

6. On January 5, 2006, the Commission suspended implementation of Atmos West Texas' proposed interim rate adjustments until April 11, 2006, which is 45 days following the 60th day after the applications were complete.
7. On January 25, 2006, Atmos West Texas filed a supplement to the appeal making complete the actions taken by all cities.
8. On January 24, 2006, Atmos West Texas Cities Steering Committee (AWTX-CSC) filed with the Commission a Plea of Appearance, Request for Hearing and Rate Case Reimbursement in the cause of Atmos West Texas' appeal application for an interim rate adjustment representing Abernathy, Amherst, Anton, Big Spring, Bovina, Brownfield, Canyon, Coahoma, Crosbyton, Dimmitt, Earth, Edmonson, Floydada, Friona, Happy, Hart, Hereford, Levelland, Littlefield, Lockney, Lorenzo, Midland, Muleshoe, Nazareth, New Deal, Odessa, Palisades Village, Petersburg, Plainview, Ransom Canyon, Seminole, Silverton, Slaton, Sudan, Timbercreek Canyon, Tulia, Turkey, Village of Lake Tanglewood, Wellman, and Wilson.
9. On January 31, 2006, AWTX-CSC filed a Motion to Dismiss.
10. On February 3, 2006, AWTX-CSC filed a supplement to their Plea of Appearance, Request for Hearing and Rate Case Reimbursement to add the Cities of Idalou, Kress, Lamesa, Post, Vega, and Wolfforth.
11. On February 3, 2006, AWTX-CSC filed a supplement to their Motion to Dismiss.
12. While the Commission acknowledged AWTX-CSC's Plea of Appearance, Request for Hearing, Rate Case Reimbursement and Motion to Dismiss, the Commission took no action.
13. This docket establishes the first annual interim rate adjustment for Atmos West Texas in the incorporated area of the 66 Cities.
14. Until promulgation of TEXAS UTILITIES CODE, §104.301 (Vernon Supp 2004-2005), a utility could not increase its rates applicable to environs customers without filing with the Commission a formal statement of intent rate case, including a comprehensive cost of service rate review.
15. Atmos West Texas' proposed interim rate adjustments will allow Atmos West Texas an opportunity to recover a return on investment, depreciation expense, and related taxes on the incremental cost of infrastructure investment since its last rate case, without the necessity of filing a statement of intent rate case and without review by the Commission of Atmos West Texas' comprehensive cost of service.

Applicability

16. This docket applies to only those rates over which the Commission has original or appellate jurisdiction with the exception of rates negotiated separately.
17. As of calendar year-end 2004, Atmos West Texas system customers included approximately 1,642,502 Residential customers, 153,010 Commercial customers, and 4,086 Industrial customers 18,722 Public Authority customers, and 1,077 State Institution customers.
18. While for rate determination purposes, the West Texas system total customer count was used to obtain a uniform rate for all customers (incorporated and environs), there are approximately 1,461,659 Residential customers, 130,014 Commercial customers, 1,902 Industrial customers, 17,267 Public Authority customers, and 889 State Institution customers in the incorporated area of the 66 cities.

Most Recent Comprehensive Rate Case

19. Atmos West Texas' most recent rate case for the area in which the interim rate adjustment will be implemented is GUD No. 9573, *Statement of Intent Filed by Atmos Energy Corporation to Increase Rates and Change Tariffs in the Environs of the West Texas Service Area*.
20. GUD No. 9573 was filed on February 25, 2005.
21. The data used in GUD Docket No. 9573 was based on a test-year ending March 31, 2003.
22. The Commission signed the GUD No. 9573 final Order on July 11, 2005, and the rates became effective the same day.
23. The rates currently charged by Atmos West Texas were set by the Commission in GUD No. 9573.
24. The following chart shows the factors that were used for Atmos West Texas to establish or used in the final Order setting rates in GUD No. 9573 to calculate the return on investment, depreciation expense, incremental federal income tax, and ad valorem taxes.

GUD NO. 9573 CALCULATION FACTORS

	Rate/Factor
Rate of Return	8.77 %
Depreciation Rate	3.03 %
Federal Income Tax Rate	35 %
Ad Valorem Tax Rate	1.56 %

Interim Rate Adjustment

25. Atmos West Texas seeks approval from the Commission for an adjustment to its revenue, based on incremental net utility plant investment, with regard to the following components: return on investment; depreciation expense; ad valorem taxes; revenue related taxes; and federal income taxes.
26. The revenue amounts to be recovered through Atmos West Texas' proposed annual interim rate adjustments are incremental to the revenue requirement established in Atmos West Texas' most recent rate case for the area in which the interim rate adjustment is to be implemented, i.e., GUD No. 9573.
27. Atmos West Texas calculated and presented all incremental values for investment, accumulated depreciation, return on investment, depreciation expense, ad valorem taxes, and incremental federal income taxes on a full calendar-year basis.
28. To request its interim rate adjustments in this docket, Atmos West Texas submitted data for the calendar year ending December 31, 2004.
29. For the first interim rate adjustment following a rate case, the amounts by which Atmos may adjust its rates are based on the difference between Atmos West Texas' invested capital at the end of the most recent rate case test-year and the invested capital at the end of the calendar-year following the end of the most recent rate case test-year.
30. The value of Atmos' invested capital is equal to the original cost of the investment at the time the investment was first dedicated to public use minus the accumulated depreciation related to that investment for Atmos West Texas interim rate adjustments.
31. Atmos West Texas' incremental net utility plant investment is \$15,239,252.
32. Atmos West Texas is required to use the same factors to calculate the interim return on investment, depreciation expense, and incremental federal income tax as those established or used in the final order setting rates in Atmos West Texas' most recent rate case for the area in which the interim rate adjustment is to be implemented.
33. Atmos West Texas is required to allocate the revenue to be collected through the interim rate adjustment among its customer classes in the same manner as the cost of service was allocated among its customer classes in its most recent rate case for the area in which the interim rate adjustment is to be implemented.

34. Atmos West Texas proposed the interim rate adjustment as a flat rate to be applied to the monthly customer charges and monthly meter charges rather than as a volumetric rate to be applied to the initial block usage rates.
35. Atmos West Texas is required to show its annual interim rate adjustments on its customers' monthly billing statements as a surcharge.
36. The proposed interim rate adjustment does not require an evidentiary proceeding; rather, TEXAS UTILITIES CODE, §104.301 and 16 TEX. ADMIN. CODE, §7.7101 require the regulatory authority to review a utility's method of calculating the interim rate adjustment.
37. Due process protections are deferred until Atmos West Texas files its next rate case.

Notice

38. Atmos West Texas provided adequate notice by bill insert to its customers beginning on September 27, 2005 and ending on October 25, 2005.

Comprehensive Rate Case Required

39. Atmos West Texas is not required to initiate a rate case supporting a statement of intent, at the time it applies for an interim rate adjustment.
40. A gas utility that implements an interim rate adjustment and does not file a rate case before the fifth anniversary of the date its initial interim rate adjustment became effective is required to file a rate case not later than the 180th day after that anniversary.

Review of Interim Rate Adjustment

41. Atmos West Texas' proposed allocation methodology complies with TEXAS UTILITIES CODE, §104.301, and with 16 TEX. ADMIN. CODE, §7.7101.
42. It is reasonable for the Commission to approve Atmos West Texas' allocation methodology, as proposed in its application.
43. For an allocation methodology, it is reasonable for the Commission to approve the use of Atmos West Texas' overall cost of service (less other revenue, gas cost, and revenue related taxes) as determined in its most recent rate case. The following overall cost of service allocation factors for use in the calculation of Atmos West Texas' interim rate adjustment are reasonable:

Customer Class	Allocation Factors
Atmos West Texas:	
Residential (R)	0.7039
Commercial (C)	0.1860
Industrial (I)	0.0485
Public Authority (PA)	0.0566
State Institution (SI)	0.0051

44. Atmos West Texas' proposed customer and meter counts comply with TEXAS UTILITIES CODE, §104.301, and with 16 TEX. ADMIN. CODE, §7.7101.
45. It is reasonable for the Commission to approve Atmos West Texas' applications for interim rate adjustments, Exhibit B. The following amounts of interim rate adjustment revenue and additional customer charges by customer class are reasonable:

Customer Class	Interim Rate Adjustment Revenue	Customer Charge as Approved in GUD No. 9573	IRA Customer / Meter Charges THIS DOCKET	Proposed Customer Charge
Residential (R)	\$1,787,476.35	\$8.50	\$ 1.09	\$ 9.59
Commercial (C)	472,256.99	\$14.00	\$ 3.09	\$17.09
Industrial (I)	123,263.72	\$55.00	\$30.17	\$85.17
Public Authority (PA)	143,604.52	\$42.00	\$ 7.67	\$49.67
State Institution (SI)	12,824.10	\$40.74	\$11.91	\$52.65
Total IRA Revenue	\$2,539,425.68			

Reimbursements of Expense

46. As provided for in the statute and the rule, a gas utility that implements an interim rate adjustment is required to reimburse the Commission for the utility's proportionate share of the Commission's annual costs related to the administration of the interim rate adjustment mechanism.
47. After the Commission has finally acted on Atmos West Texas' application for an interim rate adjustment, the Director of the Gas Services Division will estimate Atmos West Texas' proportionate share of the Commission's annual costs related to the processing of such applications.
48. In making the estimate of Atmos West Texas' proportionate share of the Commission's annual costs related to the processing of such applications, the Director will take into account the number of utilities the Commission reasonably expects to file for interim rate adjustments during the fiscal year, and the costs expected to be incurred in processing such applications.
49. Atmos West Texas is required to reimburse the Commission for the amount determined by the Director of the Gas Services Division and approved by the Commission, within thirty days after receipt of notice of the amount of the reimbursement.

CONCLUSIONS OF LAW

1. Atmos Energy, West Texas Division (Atmos West Texas) is a "gas utility" as defined in TEX. UTIL. CODE ANN. § 101.003(7) (Vernon 1998 and Supp. 2004) and § 121.001 (Vernon 1998 and Supp. 2004-2005), and is therefore subject to the jurisdiction of the Railroad Commission of Texas (Commission).
2. The Commission has jurisdiction over Atmos West Texas, Atmos West Texas' applications for interim adjustments for incremental changes in investment, and the subject matter of this case under TEX. UTIL. CODE ANN. §102.001, §104.001, §104.002, and §104.301 (Vernon 1998 and Supp. 2004-2005).
3. Under TEX. UTIL. CODE ANN. §102.001 (Vernon 1998 and Supp. 2004-2005), the Commission has exclusive appellate jurisdiction to review an order or ordinance of a municipality regarding the rates and services of a gas utility that distributes natural gas in areas inside of a municipality.
4. Atmos West Texas filed its applications for interim rate adjustments for changes in investment in accordance with the provisions of TEX. UTIL. CODE ANN. §104.301 (Vernon Supp. 2004-2005).

5. The Railroad Commission's rule, 16 TEX. ADMIN. CODE §7.7101, Interim Rate Adjustments, governs applications for interim rate adjustment over which the Commission is exercising its original jurisdiction pursuant to TEX. UTIL. CODE §102.001, in environs areas. Nevertheless, in the absence of specific procedural and methodological requirements at the municipal level, it is reasonable for the Railroad Commission to use its own rule in evaluating the appeals in this docket. In addition, applying the provisions of the Commission's rule results in an interim rate adjustment in this docket that is consistent with the interim rate set by the Commission in GUD No. 9608.
6. Atmos West Texas' appeal for review of its proposed interim rate adjustments was processed in accordance with the requirements of TEX. UTIL. CODE ANN. §104.301 (Vernon Supp. 2004-2005) and 16 TEX. ADMIN. CODE §7.7101 (2004).
7. In accordance with 16 TEX. ADMIN. CODE § 7.315 (2002), within thirty days of the effective date of any change to rates or services, Atmos West Texas is required to file electronically with the Gas Services Division of the Commission its revised tariffs.
8. Atmos West Texas may not charge any rate that has not been successfully filed and accepted as a tariff filing electronically pursuant to TEX. UTIL. CODE ANN. § 102.151 and 104.002 and 16 TEX. ADMIN. CODE § 7.315 (2002).
9. In accordance with TEX. UTIL. CODE ANN. §104.301(a) (Vernon Supp. 2004-2005) and 16 TEX. ADMIN. CODE § 7.7101(a) (2004), the filing date of Atmos West Texas' most recent rate case, in which there is a final order setting rates for the area in which the interim rate adjustment will apply, was no more than two years prior to the date Atmos West Texas filed its initial interim rate adjustment.
10. Atmos West Texas is required, under TEX. UTIL. CODE ANN. §104.301(e) (Vernon Supp. 2004-2005) and 16 TEX. ADMIN. CODE § 7.7101(d) (2004), to file with the Commission an annual project report, including the cost, need, and customers benefited by the change in investment, and describing the investment projects completed and placed in service during the preceding calendar year and the investments retired or abandoned during the preceding calendar year.
11. Atmos West Texas shall include in all future annual interim rate adjustment filings, relocation project reports that provide additional information about relocation project costs included in investment projects, in the same format as required in this docket.
12. Atmos West Texas is required, under TEX. UTIL. CODE ANN. §104.301(f) (Vernon Supp. 2004-2005) and 16 TEX. ADMIN. CODE § 7.7101(e) (2004), to file with the Commission an annual earnings monitoring report demonstrating the Utility's earnings during the preceding calendar year.

13. Atmos West Texas is required, under 16 TEX. ADMIN. CODE §7.7101(h) (2004), to recalculate its approved interim rate adjustments annually and is required to file an application for an annual adjustment no later than 60 days prior to the one-year anniversary of the proposed implementation date of the previous interim rate adjustment application.
14. In accordance with 16 TEX. ADMIN. CODE § 7.7101(i) (2004), all amounts collected from customers under Atmos West Texas' interim rate adjustment tariffs or rate schedules are subject to refund. The issues of refund amounts, if any, and whether interest should be included on refunded amounts and, if so, the rate of interest, shall be addressed in the rate case a gas utility files or the Commission initiates after the implementation of an interim rate adjustment and shall be the subjects of specific findings of fact in the Commission's final order setting rates.
15. In accordance with 16 TEX. ADMIN. CODE § 7.7101(j) (2004), in the rate case that Atmos West Texas files or the Commission initiates after the implementation of an interim rate adjustment, any change in investment and related expenses and revenues that have been included in any interim rate adjustment shall be fully subject to review for reasonableness and prudence. Upon issuance of a final order setting rates in the rate case that Atmos West Texas files or the Commission initiates after the implementation of an interim rate adjustment, any change in investment and related expenses and revenues that have been included in any interim rate adjustment shall no longer be subject to review for reasonableness or prudence.
16. The Commission has authority to suspend the implementation of the interim rate adjustment, under TEX. UTIL. CODE ANN. § 104.301(a) (Vernon Supp. 2004-2005) and 16 TEX. ADMIN. CODE § 7.7101(e) (2004).
17. Atmos West Texas provided adequate notice, in accordance with TEX. UTIL. CODE ANN. § 104.301(a) (Vernon Supp. 2004 – 2005) and 16 TEX. ADMIN. CODE § 7.7101(b) (2004).
18. Atmos West Texas' applications for interim rate adjustments, as proposed, comply with all provisions of TEX. UTIL. CODE ANN. § 104.301 (Vernon Supp. 2004-2005) and 16 TEX. ADMIN. CODE § 7.7101 (2004).
19. Atmos West Texas' interim rate adjustments established in the findings of fact and conclusions of law, comply with the provisions of TEX. UTIL. CODE ANN. § 104.301 (Vernon Supp. 2004-2005) and 16 TEX. ADMIN. CODE § 7.7101 (2004).
20. In accordance with TEX. UTIL. CODE ANN. § 104.301(h) (Vernon Supp. 2004 – 2005) and 16 TEX. ADMIN. CODE § 7.7101(l) (2004), Atmos West Texas shall file a comprehensive rate case for the areas in which the interim rate adjustment is implemented, not later than the 180th day after the fifth anniversary of the date its initial interim rate adjustment became effective.

21. The Commission has authority, under TEX. UTIL. CODE ANN. § 104.301(j) (Vernon Supp. 2004-2005) and 16 TEX. ADMIN. CODE § 7.7101(m) (2004), to recover from Atmos West Texas the Utility's proportionate share of the Commission's annual costs related to the administration of the interim rate adjustment mechanism.

IT IS THEREFORE ORDERED BY THE RAILROAD COMMISSION OF TEXAS THAT Atmos West Texas' interim rate adjustments as requested and to the extent recommended to be approved in the findings of fact and conclusions of law are **HEREBY APPROVED** to be effective for service rendered on and after March 14, 2006.

IT IS FURTHER ORDERED THAT Atmos West Texas **SHALL** file with the regulatory authority no later than September 1, 2006, an annual project report, including the cost, need, and customers benefited by the change in investment, and describing the investment projects completed and placed in service during the preceding calendar year and the investments retired or abandoned during the preceding calendar year.

IT IS FURTHER ORDERED THAT Atmos West Texas **SHALL** file with the regulatory authority no later than September 1, 2006, a relocation project report, which provides additional information about relocation costs included in investment projects, in the format provided in this docket.

IT IS FURTHER ORDERED THAT Atmos West Texas **SHALL** file with the regulatory authority no later than September 1, 2006, an annual earnings monitoring report demonstrating Atmos West Texas' earnings during the preceding calendar year.

IT IS FURTHER ORDERED THAT Atmos West Texas **SHALL** file with the regulatory authority no later than September 1, 2006, recalculations of its approved interim rate adjustments and applications for annual interim rate adjustments for the preceding calendar year.

IT IS FURTHER ORDERED THAT within 30 days of this order Atmos West Texas **SHALL** electronically file its interim rate adjustment tariffs in proper form that accurately reflect the rates approved by the Commission in this Order.

IT IS FURTHER ORDERED THAT Atmos West Texas **SHALL** not charge any rate that has not been electronically filed and accepted by the Commission as a tariff.

IT IS FURTHER ORDERED THAT Atmos West Texas **SHALL** reimburse the expenses incurred by the Commission in reviewing these applications. The amount of this reimbursement shall be determined by the Director of the Gas Services Division and must be approved by the Commission. This Order will not be final and effective until 20 days after a party is notified of the Commission's order. A party is presumed to have been notified of the Commission's order three days after the date on which the notice is actually mailed. If a timely motion for rehearing is filed by any party at

interest, this order shall not become final and effective until such motion is overruled, or if such motion is granted, this order shall be subject to further action by the Commission.

Any portion of the Utility's application not expressly granted herein is overruled. All requested findings of fact and conclusions of law, which are not expressly adopted herein, are denied. All pending motions and requests for relief not previously granted or granted herein are denied.

SIGNED this 14th day of March, 2006.

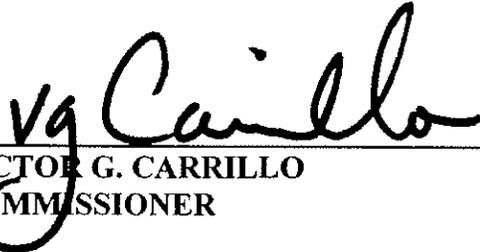
RAILROAD COMMISSION OF TEXAS



ELIZABETH A. JONES
CHAIRMAN



MICHAEL L. WILLIAMS
COMMISSIONER



VICTOR G. CARRILLO
COMMISSIONER

ATTEST


SECRETARY

EXHIBIT A

Environs Areas of 66 Cities

WTX GRIP Filings	City Action	Comments/Date	Ordinance Number
Abernathy	Dismissed	12/12/2005	121205A
Amherst	No Action Taken		
Anton	Dismissed	12/5/2005	12-05-2005
Big Spring	Dismissed	1/10/2006	61-2005
Bovina	Dismissed	12/8/2005	51202
Brownfield	Dismissed	12/1/2005	NA
Buffalo Springs	No Action Taken		
Canyon	Dismissed	11/21/2005	14-05
Coahoma	Dismissed	12/13/2005	79
Crosbyton	Dismissed	11/21/2005	11-05
Dimmitt	Dismissed	11/20/2005	Atmos112005
Earth	Dismissed	9/6/2005	153
Edmonson	No Action Taken		
Floydada	Dismissed	11/15/2005	05-12
Forsan	No Action Taken		
Friona	Dismissed	12/12/2005	05.12.12
Hale Center	No Action Taken		
Happy	Dismissed	12/13/2005	2005-12-13
Hart	Dismissed	12/12/2005	NA
Hereford	Dismissed	11/21/2005	11.21.05A
Idalou	Dismissed	10/1205	NA
Kress	No Action Taken		
Lamesa	Deny	8/16/2005	O-10-05
Levelland	Dismissed	11/21/2005	2005-23
Littlefield	Dismissed	12/16/2005	2005-1216
Lockney	Dismissed	11/17/2005	NA
Lorenzo	Dismissed	12/5/2005	121205
Los Ybanez	No Action Taken		
Meadow	No Action Taken		
Midland	Dismissed	12/13/2005	2005-387
Muleshoe	Dismissed	12/15/2005	R-623-1205
Nazareth	Dismissed	12/15/2005	91
New Deal	Dismissed	11/28/2005	246
New Home	No Action Taken		
O'Donnell	No Action Taken		
Odessa	Dismissed	12/13/2005	2005R-125
Olton	No Action Taken		

EXHIBIT A

Environs Areas of 66 Cities

Opdyke West	No Action Taken		
Palisades	Dismissed	12/13/2005	105
Pampa	No Action Taken		
Panhandle	No Action Taken		
Petersburg	Dismissed	12/5/2005	293
Plainview	Dismissed	12/13/2005	05-154
Post	Dismissed	12/1/2005	R-11-05A
Quitaque	No Action Taken		
Ralls	No Action Taken		
Ransom Canyon	Dismissed	12/6/2005	12062005
Ropesville	No Action Taken		
Seagraves	No Action Taken		
Seminole	Dismissed	11/13/2005	412
Shallowater	No Action Taken		
Silverton	Dismissed	12/12/2005	12-8-05
Slaton	Dismissed	12/13/2005	121305A
Smyer	No Action Taken		
Springlake	No Action Taken		
Stanton	No Action Taken		
Sudan	Dismissed	12/12/2005	NA
Tahoka	No Action Taken		
Tanglewood	Dismissed	12/12/2005	2005-3
Timbercreek	Dismissed	12/6/2005	2005-05
Tulia	Dismissed	12/15/2005	2007-07
Turkey	Dismissed	11/8/2005	NA
Vega	Dismissed	12/13/2005	89
Wellman	Dismissed	1/12/2006	121
Wilson	Dismissed	12/12/2005	122
Wolfforth	Dismissed	11/21/2005	114
66	66	43	43

EXHIBIT B

IRA Rider Tariff

Customer Class	Interim Rate Adjustment Revenue	Customer Charge as Approved in GUD No. 9573	IRA Customer / Charges THIS DOCKET	Proposed Customer Charge
Residential (R)	\$1,787,476.35	\$8.50	\$ 1.09	\$ 9.59
Commercial (C)	472,256.99	\$14.00	\$ 3.09	\$17.09
Industrial (I)	123,263.72	\$55.00	\$30.17	\$85.17
Public Authority (PA)	143,604.52	\$42.00	\$ 7.67	\$49.67
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Total IRA Revenue	\$2,539,425.68			