

ONTARIO ENERGY BOARD

**IN THE MATTER OF THE Ontario Energy Board Act, S.O. 1998,
c.15, Schedule B, and in particular Section 21(2) thereof;**

**AND IN THE MATTER OF the Assessment Act, R.S.O. 1990, c.A.31,
and in particular Section 25(3) thereof;**

**AND IN THE MATTER OF an Application by Lagasco Inc. for an
Order determining whether or not the natural gas pipelines owned
and operated by Lagasco Inc. in Haldimand County are gas
transmission pipelines;**

**AFFIDAVIT OF RYAN FORD
(Sworn July 29, 2020)**

I, RYAN FORD, of the Town of Clarington, Ontario, **MAKE OATH AND SAY:**

1. I am the manager of linear properties for the Municipal Property Assessment Corporation (MPAC). Linear properties include dams, wind turbines, pipe lines and railways. Linear properties are taxed at fixed rates as prescribed by the Ministry of Finance.
2. I did not place the assessments on Lagasco's pipe lines, identified in Exhibit 2 of Ms. Lowrie's affidavit (Pipe Lines)¹, but I am responsible for their ongoing assessment. Therefore, I have knowledge or, where indicated, information that I believe

¹ Although included in Ms. Lowrie's list, roll number 36 50 210 004 40216 is an oil well and roll number 36 50 010 003 23300 is a compressor station. Both of these properties are valued using the Current Value Method. For the balance of my affidavit, "Pipe Lines" refers to the remaining properties on Exhibit 2, which are valued using the Linear Method.

to be true, of the facts in issue in this application.

Assessment of Pipe Lines

3. Pipe lines are 'real property' and are subject to assessment and taxation.

- a. Pipe lines for the transportation or transmission of gas or oil are assessed at a rate per foot of pipeline. The rates are regulated and are based on the type and diameter of the pipe. ("Linear Method")
- b. All other pipe lines are assessed at their current values. ("Current Value Method")

4. Transportation or transmission pipe lines as defined in s.25 of the *Assessment Act* are assessed using the Linear Method based on the rates set out in O.Reg.282/98 (Regulated Rates). For 2020 taxation, there are approximately 315.3 million feet of pipe line assessed pursuant to s.25.

5. There are three sets of Regulated Rates based on the type of pipe line (O.Reg. 282/98, Part X, Tables 1, 2, and 3):

- a. Offshore pipe lines
- b. Plastic field gathering pipe lines and plastic gas distribution pipe lines
- c. 'Other' pipe lines

6. The assessment of a pipe line is calculated by

- a. determining its type (offshore, gathering, or other) and, therefore, the table used to calculate the value.

- b. once the appropriate table is determined, the pipe line's outside diameter sets the rate. For example, the assessment of a Pipe Line² that is an offshore pipe line 12,321 feet long and 2 inches in diameter will be assessed under Table 1,

Outside Diameter (in inches)	Rate (in dollars per foot)
...	...
2 to 2.5	16.24
...	...

- c. The Pipe Line's length (12,321 feet) will be multiplied by the regulated rate (\$16.24 per foot) to arrive at a value of \$200,093.04.
- d. This value is then reduced by the regulated depreciation in Table 4,

Year of Installation of Pipe Line	Percentage Reduction
...	...
1978	80
...	...

Therefore, the assessed value is \$200,093.04 less 80% for depreciation: \$40,018.60. Assessment values are rounded down the nearest \$1,000 or \$40,000.

² This is the information for the first Pipe Line identified by roll number 34 01 000 009 009 010000, which is the first roll number on Exhibit 2 to Ms. Lowrie's affidavit. This particular Pipe Line is abandoned. Pursuant to s.25(8) its assessment is \$0.

Lagasco's Pipe Lines

7. I have attached as Exhibit "A" to my affidavit a list of the Pipe Lines showing the roll number, municipality, type, pipe diameter and length, year installed, and assessment. Pipe Lines that have been abandoned cease to be liable to assessment. Those Pipe Lines have \$0 value on Exhibit "A".

8. MPAC relies on pipeline companies to report or designate their pipe lines, and it assesses (or ceases to assess) the pipe lines based on the information, reports and designations it receives.

9. Lagasco's Pipe Lines have been assessed since they were designated by their then owners. I did not assess the Pipe Lines. MPAC's standard procedure when advised by owners that they have installed new pipe lines is to confirm the location, type, pipe diameter and length, and year installed. Once this information has been confirmed, MPAC adds the new pipe line to the assessment roll for the municipality. For example, the first Pipe Line on Exhibit "A" was installed in 1981. MPAC would have received this information from the pipe line company likely in 1981. On receiving the information, the Pipe Line would have been assessed on the next assessment roll (for taxation in 1982).³

10. Lagasco's Pipe Lines consist of:

³ The assessment roll for each municipality is returned in December of each year for taxation in the following year. For example, the assessment rolls used by municipalities to calculate taxes in 2020 was returned (delivered) to each municipality in December of 2019.

In accordance with MPAC's document retention policy, the records concerning the designation of the Pipe Lines have been destroyed.

- VIRTUALLY SWORN BEFORE ME** at
the City of Toronto and the Town of
Clarington on July 29, 2020.

Phu

By

RYAN FORD

This is Exhibit A referred to in the
affidavit of Ryan Ford
virtually sworn before me, this 29th
day of July, 2020.

A handwritten signature in black ink, appearing to be 'P. Bu' or similar, written in a cursive style.

A Commissioner, etc.

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Deprecion %	Depreciated Value	Rate Per Foot	Assessed Value
2711 040 006 19800	PORT COLBORNE	1	Offshore	2	7,662	1981	0	124,430	80	24,886	16.24	0
2711 040 006 19800	PORT COLBORNE	1	Offshore	2	126	1969	1	2,041	80	408	16.24	408
2711 040 006 19800	PORT COLBORNE	1	Offshore	2	257	1969	1	4,167	80	833	16.24	833
2711 040 006 19800	PORT COLBORNE	1	Offshore	2	1,211	1966	0	19,672	80	3,934	16.24	0
2711 040 006 19800	PORT COLBORNE	1	Offshore	2	3,193	1968	0	51,861	80	10,372	16.24	0
2711 040 006 19800	PORT COLBORNE	1	Offshore	2	905	1975	0	14,699	80	2,940	16.24	0
2711 040 006 19800	PORT COLBORNE	1	Offshore	2	2,647	1975	1	42,987	80	8,597	16.24	8,597
2711 040 006 19800	PORT COLBORNE	1	Offshore	3	5,302	1969	1	125,076	80	25,015	23.59	25,015
2711 040 006 19800	PORT COLBORNE	1	Offshore	4	7,285	1969	0	192,699	80	38,540	26.45	0
2711 040 006 19800	PORT COLBORNE	1	Offshore	4	2,546	1969	1	67,349	80	13,470	26.45	13,469
2711 040 006 19800	PORT COLBORNE	1	Offshore	4	9,180	1970	1	242,806	80	48,561	26.45	48,561
2711 040 006 19800	PORT COLBORNE	1	Offshore	4	1,402	1969	1	37,094	80	7,419	26.45	7,418
2711 040 006 19800	PORT COLBORNE	1	Offshore	4	3,648	1968	1	96,502	80	19,300	26.45	19,300
2711 040 006 19800	PORT COLBORNE	1	Offshore	4	4,517	1968	1	119,479	80	23,896	26.45	23,895
2711 040 006 19800	PORT COLBORNE	1	Offshore	4	6,340	1969	1	167,695	80	33,539	26.45	33,538
2711 040 006 19800	PORT COLBORNE	1	Offshore	4	12,580	1969	1	332,748	80	66,550	26.45	66,549
2711 040 006 19800	PORT COLBORNE	1	Offshore	4	2,736	1969	1	72,368	80	14,474	26.45	14,473
2711 040 006 19800	PORT COLBORNE	1	Offshore	4	2,390	1969	1	63,228	80	12,646	26.45	12,645
2711 040 006 19800	PORT COLBORNE	1	Offshore	4	16,604	1969	1	439,176	80	87,835	26.45	87,835
2711 040 006 19800	PORT COLBORNE	1	Offshore	4	11,208	1968	1	296,447	80	59,289	26.45	59,289
Total CVA:												421,000
2714 000 006 24500	WAINFLEET	1	Offshore	2	7,723	1975	1	125,423	80	25,085	16.24	25,084
2714 000 006 24500	WAINFLEET	1	Offshore	2	1,776	1975	1	28,838	80	5,768	16.24	5,767
2714 000 006 24500	WAINFLEET	1	Offshore	2	264	1975	1	4,290	80	858	16.24	857
2714 000 006 24500	WAINFLEET	1	Offshore	2	4,362	1975	1	70,842	80	14,168	16.24	14,168
2714 000 006 24500	WAINFLEET	1	Offshore	3	5,858	1977	1	138,191	80	27,638	23.59	27,638
2714 000 006 24500	WAINFLEET	1	Offshore	3	5,190	2003	0	122,432	57	52,646	23.59	0
2714 000 006 24500	WAINFLEET	1	Offshore	4	2,720	1975	1	71,940	80	14,388	26.45	14,388
Total CVA												87,000
2810 021 003 24200	DUNNVILLE	1	Offshore	2	1,294	1977	0	21,007	80	4,201	16.24	0
2810 021 003 24200	DUNNVILLE	1	Offshore	2	2,795	1971	0	45,390	80	9,078	16.24	0
2810 021 003 24200	DUNNVILLE	1	Offshore	2	5,172	1977	1	84,001	80	16,800	16.24	16,800
2810 021 003 24200	DUNNVILLE	1	Offshore	2	7,651	1977	0	124,249	80	24,850	16.24	0
2810 021 003 24200	DUNNVILLE	1	Offshore	2	490	1977	0	7,959	80	1,592	16.24	0
2810 021 003 24200	DUNNVILLE	1	Offshore	2	544	1977	0	8,829	80	1,766	16.24	0
2810 021 003 24200	DUNNVILLE	1	Offshore	2	6,291	1977	0	102,163	80	20,433	16.24	0
2810 021 003 24200	DUNNVILLE	1	Offshore	2	1,865	1977	0	30,291	80	6,058	16.24	0
2810 021 003 24200	DUNNVILLE	1	Offshore	2	3,105	1995	0	50,420	67	16,638	16.24	0
2810 021 003 24200	DUNNVILLE	1	Offshore	2	3,023	1977	0	49,093	80	9,819	16.24	0
2810 021 003 24200	DUNNVILLE	1	Offshore	2	672	1977	0	10,912	80	2,182	16.24	0
2810 021 003 24200	DUNNVILLE	1	Offshore	2	847	1977	0	13,754	80	2,751	16.24	0
2810 021 003 24200	DUNNVILLE	1	Offshore	2	547	1977	1	8,888	80	1,778	16.24	1,777
2810 021 003 24200	DUNNVILLE	1	Offshore	2	4,480	1978	1	72,752	80	14,550	16.24	14,550
2810 021 003 24200	DUNNVILLE	1	Offshore	2	5,659	1981	1	91,907	80	18,381	16.24	18,381
2810 021 003 24200	DUNNVILLE	1	Offshore	2	4,552	1986	1	73,921	79	15,523	16.24	15,523
2810 021 003 24200	DUNNVILLE	1	Offshore	2	5,351	1995	1	86,904	67	28,678	16.24	28,678
2810 021 003 24200	DUNNVILLE	1	Offshore	2	11,733	1986	1	190,548	79	40,015	16.24	40,015
2810 021 003 24200	DUNNVILLE	1	Offshore	2	3,854	1996	0	62,588	66	21,280	16.24	0
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,730	1977	0	111,577	80	22,315	23.59	0
2810 021 003 24200	DUNNVILLE	1	Offshore	3	2,592	1996	0	61,144	66	20,789	23.59	0
2810 021 003 24200	DUNNVILLE	1	Offshore	3	3,367	2006	1	79,428	52	38,125	23.59	38,125
2810 021 003 24200	DUNNVILLE	1	Offshore	3	13,787	1994	1	325,229	68	104,073	23.59	104,073
2810 021 003 24200	DUNNVILLE	1	Offshore	3	5,575	1977	0	131,515	80	26,303	23.59	0
2810 021 003 24200	DUNNVILLE	1	Offshore	3	3,105	1986	0	73,239	79	15,380	23.59	0
2810 021 003 24200	DUNNVILLE	1	Offshore	3	9,623	1986	1	227,016	79	47,673	23.59	47,673
2810 021 003 24200	DUNNVILLE	1	Offshore	3	10,869	1977	0	256,410	80	51,282	23.59	0
2810 021 003 24200	DUNNVILLE	1	Offshore	3	2,333	2004	1	55,035	56	24,216	23.59	24,215
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,446	2004	1	104,881	56	46,148	23.59	46,147
2810 021 003 24200	DUNNVILLE	1	Offshore	3	5,856	2010	1	138,143	39	84,267	23.59	84,267
2810 021 003 24200	DUNNVILLE	1	Offshore	3	3,726	1994	1	87,896	68	28,127	23.59	28,126
2810 021 003 24200	DUNNVILLE	1	Offshore	3	8,766	2006	1	206,790	52	99,259	23.59	99,259
2810 021 003 24200	DUNNVILLE	1	Offshore	3	6,784	1986	0	160,033	79	33,607	23.59	0
2810 021 003 24200	DUNNVILLE	1	Offshore	3	5,776	1986	0	136,252	79	28,613	23.59	0
2810 021 003 24200	DUNNVILLE	1	Offshore	3	2,678	1986	1	63,178	79	13,267	23.59	13,267
2810 021 003 24200	DUNNVILLE	1	Offshore	3	6,525	1977	1	153,920	80	30,784	23.59	30,784
2810 021 003 24200	DUNNVILLE	1	Offshore	3	298	2009	1	7,030	44	3,937	23.59	3,936
2810 021 003 24200	DUNNVILLE	1	Offshore	3	128	1977	0	3,025	80	605	23.59	0
2810 021 003 24200	DUNNVILLE	1	Offshore	3	6,328	1984	1	149,268	80	29,854	23.59	29,853
2810 021 003 24200	DUNNVILLE	1	Offshore	3	2,031	1984	1	47,919	80	9,584	23.59	9,583
2810 021 003 24200	DUNNVILLE	1	Offshore	3	7,737	1977	1	182,504	80	36,501	23.59	36,500
2810 021 003 24200	DUNNVILLE	1	Offshore	3	7,636	1977	1	180,131	80	36,026	23.59	36,026
2810 021 003 24200	DUNNVILLE	1	Offshore	3	1,508	1977	1	35,573	80	7,115	23.59	7,114
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,456	1977	1	105,119	80	21,024	23.59	21,023
2810 021 003 24200	DUNNVILLE	1	Offshore	3	6,439	1977	1	151,906	80	30,381	23.59	30,381
2810 021 003 24200	DUNNVILLE	1	Offshore	3	2,806	1977	1	66,182	80	13,236	23.59	13,236
2810 021 003 24200	DUNNVILLE	1	Offshore	3	2,687	2003	1	63,386	57	27,256	23.59	27,256
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,756	1995	1	112,189	67	37,023	23.59	37,022
2810 021 003 24200	DUNNVILLE	1	Offshore	3	6,594	1995	1	155,564	67	51,336	23.59	51,336
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,660	1977	1	109,941	80	21,988	23.59	21,988
2810 021 003 24200	DUNNVILLE	1	Offshore	3	5,732	2002	1	135,218	57	58,144	23.59	58,143
2810 021 003 24200	DUNNVILLE	1	Offshore	3	5,162	1995	1	121,773	67	40,185	23.59	40,185
2810 021 003 24200	DUNNVILLE	1	Offshore	3	647	1991	1	15,263	72	4,274	23.59	4,273
2810 021 003 24200	DUNNVILLE	1	Offshore	3	6,862	1995	1	161,866	67	53,416	23.59	53,415
2810 021 003 24200	DUNNVILLE	1	Offshore	3	7,048	1991	1	166,263	72	46,554	23.59	46,553
2810 021 003 24200	DUNNVILLE	1	Offshore	3	3,821	1994	1	90,134	68	28,843	23.59	28,842
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,493	1995	1	105,998	67	34,979	23.59	34,979
2810 021 003 24200	DUNNVILLE	1	Offshore	3	1,233	2004	1	29,086	56	12,798	23.59	12,798
2810 021 003 24200	DUNNVILLE	1	Offshore	3	6,365	1994	0	150,162	68	48,052	23.59	0
2810 021 003 24200	DUNNVILLE	1	Offshore	3	3,431	1982	1	80,929	80	16,186	23.59	16,185

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Deprecion %	Depreciated Value	Rate Per Foot	Assessed Value
2810 021 003 24200	DUNNVILLE	1	Offshore	3	3,853	1982	1	90,888	80	18,178	23.59	18,177
2810 021 003 24200	DUNNVILLE	1	Offshore	3	3,774	1982	1	89,037	80	17,807	23.59	17,807
2810 021 003 24200	DUNNVILLE	1	Offshore	3	1,796	1988	1	42,360	76	10,166	23.59	10,166
2810 021 003 24200	DUNNVILLE	1	Offshore	3	3,949	1982	1	93,156	80	18,631	23.59	18,631
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,276	1984	1	100,871	80	20,174	23.59	20,174
2810 021 003 24200	DUNNVILLE	1	Offshore	3	3,439	1984	1	81,117	80	16,223	23.59	16,223
2810 021 003 24200	DUNNVILLE	1	Offshore	3	3,289	2004	1	77,588	56	34,139	23.59	34,138
2810 021 003 24200	DUNNVILLE	1	Offshore	3	515	1994	1	12,156	68	3,890	23.59	3,889
2810 021 003 24200	DUNNVILLE	1	Offshore	3	3,754	2004	1	88,557	56	38,965	23.59	38,965
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,587	1985	1	108,197	80	21,639	23.59	21,639
2810 021 003 24200	DUNNVILLE	1	Offshore	3	3,602	2004	1	84,971	56	37,387	23.59	37,387
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,837	1983	0	114,110	80	22,822	23.59	0
2810 021 003 24200	DUNNVILLE	1	Offshore	3	2,561	1984	0	60,416	80	12,083	23.59	0
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,460	1985	1	105,205	80	21,041	23.59	21,040
2810 021 003 24200	DUNNVILLE	1	Offshore	3	1,237	1985	1	29,175	80	5,835	23.59	5,834
2810 021 003 24200	DUNNVILLE	1	Offshore	3	3,391	2004	1	79,994	56	35,197	23.59	35,197
2810 021 003 24200	DUNNVILLE	1	Offshore	3	8,016	1988	1	189,102	76	45,384	23.59	34,038
2810 021 003 24200	DUNNVILLE	1	Offshore	3	2,667	1988	1	62,923	76	15,102	23.59	15,101
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,780	1984	1	112,282	80	22,456	23.59	22,456
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,653	1988	1	109,753	76	26,341	23.59	26,340
2810 021 003 24200	DUNNVILLE	1	Offshore	3	1,008	1984	1	23,783	80	4,757	23.59	4,756
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,203	1985	1	99,155	80	19,831	23.59	19,831
2810 021 003 24200	DUNNVILLE	1	Offshore	3	10,253	1982	1	241,859	80	48,372	23.59	36,278
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,317	1991	1	101,845	72	28,517	23.59	28,516
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,252	1994	1	100,302	68	32,097	23.59	32,096
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,485	1991	1	105,811	72	29,627	23.59	29,626
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,263	1991	0	100,557	72	28,156	23.59	0
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,250	2008	1	100,258	49	51,131	23.59	51,131
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,981	1965	1	117,511	80	23,502	23.59	23,502
2810 021 003 24200	DUNNVILLE	1	Offshore	3	4,421	1965	1	104,300	80	20,860	23.59	20,859
2810 021 003 24200	DUNNVILLE	1	Offshore	3	1,078	2008	0	25,430	49	12,969	23.59	0
2810 021 003 24200	DUNNVILLE	1	Offshore	3	5,514	2003	1	130,075	57	55,932	23.59	55,932
2810 021 003 24200	DUNNVILLE	1	Offshore	4	10,135	1965	1	268,058	80	53,612	26.45	53,611
2810 021 003 24200	DUNNVILLE	1	Offshore	4	5,758	1975	1	152,290	80	30,458	26.45	30,457
2810 021 003 24200	DUNNVILLE	1	Offshore	4	3,803	1975	1	100,588	80	20,118	26.45	20,117
2810 021 003 24200	DUNNVILLE	1	Offshore	4	3,185	1975	1	84,236	80	16,847	26.45	16,847
2810 021 003 24200	DUNNVILLE	1	Offshore	4	2,590	1975	1	68,511	80	13,702	26.45	13,702
2810 021 003 24200	DUNNVILLE	1	Offshore	4	2,542	1975	1	67,241	80	13,448	26.45	13,448
2810 021 003 24200	DUNNVILLE	1	Offshore	4	15,493	1975	1	409,797	80	81,959	26.45	81,959
2810 021 003 24200	DUNNVILLE	1	Offshore	4	3,453	1990	1	91,319	73	24,656	26.45	24,656
2810 021 003 24200	DUNNVILLE	1	Offshore	4	13,975	1995	1	369,634	67	121,979	26.45	121,979
2810 021 003 24200	DUNNVILLE	1	Offshore	4	8,168	1994	1	216,042	68	69,133	26.45	69,133
2810 021 003 24200	DUNNVILLE	1	Offshore	4	3,894	1994	1	102,994	68	32,958	26.45	32,958
2810 021 003 24200	DUNNVILLE	1	Offshore	4	5,400	1994	1	142,829	68	45,705	26.45	45,705
2810 021 003 24200	DUNNVILLE	1	Offshore	4	4,685	1994	1	123,913	68	39,652	26.45	39,652
2810 021 003 24200	DUNNVILLE	1	Offshore	4	7,455	1982	1	197,178	80	39,436	26.45	39,435
2810 021 003 24200	DUNNVILLE	1	Offshore	4	7,091	1994	1	187,558	68	60,019	26.45	60,018
2810 021 003 24200	DUNNVILLE	1	Offshore	4	6,254	1996	1	165,411	66	56,240	26.45	56,239
2810 021 003 24200	DUNNVILLE	1	Offshore	4	3,545	1991	1	93,765	72	26,254	26.45	26,254
2810 021 003 24200	DUNNVILLE	1	Offshore	4	3,851	1991	1	101,851	72	28,518	26.45	28,518
2810 021 003 24200	DUNNVILLE	1	Offshore	4	5,535	1994	1	146,408	68	46,851	26.45	46,850
2810 021 003 24200	DUNNVILLE	1	Offshore	4	4,526	1994	1	119,719	68	38,310	26.45	38,310
2810 021 003 24200	DUNNVILLE	1	Offshore	4	4,929	1994	1	130,365	68	41,717	26.45	41,716
2810 021 003 24200	DUNNVILLE	1	Offshore	4	6,276	1997	1	165,992	65	58,097	26.45	58,097
2810 021 003 24200	DUNNVILLE	1	Offshore	6	2,837	1975	1	98,233	80	19,647	34.63	19,646
2810 021 003 24200	DUNNVILLE	1	Offshore	6	7,010	1975	1	242,764	80	48,553	34.63	48,552
2810 021 003 24200	DUNNVILLE	1	Offshore	6	4,281	1981	1	148,252	80	29,650	34.63	29,650
2810 021 003 24200	DUNNVILLE	1	Offshore	6	4,645	1975	0	160,856	80	32,171	34.63	0
2810 021 003 24200	DUNNVILLE	1	Offshore	6	3,764	1975	0	130,346	80	26,069	34.63	0
2810 021 003 24200	DUNNVILLE	1	Offshore	6	14,370	1975	0	497,626	80	99,525	34.63	0
2810 021 003 24200	DUNNVILLE	1	Offshore	6	3,721	1977	0	128,855	80	25,771	34.63	0
2810 021 003 24200	DUNNVILLE	1	Offshore	6	1,936	1977	0	67,032	80	13,406	34.63	0
2810 021 003 24200	DUNNVILLE	1	Offshore	6	1,304	1977	0	45,144	80	9,029	34.63	0
2810 021 003 24200	DUNNVILLE	1	Offshore	6	1,131	1977	0	39,156	80	7,831	34.63	0
2810 021 003 24200	DUNNVILLE	1	Offshore	6	1,267	1977	0	43,878	80	8,776	34.63	0
2810 021 003 24200	DUNNVILLE	1	Offshore	6	1,163	1975	0	40,276	80	8,055	34.63	0
2810 021 003 24200	DUNNVILLE	1	Offshore	6	3,601	1975	1	124,711	80	24,942	34.63	24,942
2810 021 003 24200	DUNNVILLE	1	Offshore	6	1,007	1975	1	34,864	80	6,973	34.63	6,972
2810 021 003 24200	DUNNVILLE	1	Offshore	6	4,587	1977	1	158,853	80	31,771	34.63	31,770
2810 021 003 24200	DUNNVILLE	1	Offshore	6	4,763	1994	1	164,956	68	52,786	34.63	52,785
2810 021 003 24200	DUNNVILLE	1	Offshore	6	10,260	1983	1	355,304	80	71,061	34.63	71,060
2810 021 003 24200	DUNNVILLE	1	Offshore	6	21,845	1997	1	756,498	65	264,774	34.63	264,774
2810 021 003 24200	DUNNVILLE	1	Offshore	6	40,250	1994	1	1,393,840	68	446,029	34.63	446,028
2810 021 003 24200	DUNNVILLE	1	Offshore	6	10,737	1984	1	371,832	80	74,366	34.63	74,366
2810 021 003 24200	DUNNVILLE	1	Offshore	6	8,105	1985	1	280,672	80	56,134	34.63	56,134
2810 021 003 24200	DUNNVILLE	1	Offshore	6	5,783	1977	0	200,265	80	40,053	34.63	0
2810 021 003 24200	DUNNVILLE	1	Offshore	6	5,473	1983	1	189,533	80	37,907	34.63	28,430
2810 021 003 24200	DUNNVILLE	1	Offshore	8	4,114	1977	1	202,804	80	40,561	49.30	40,560
2810 021 003 24200	DUNNVILLE	1	Offshore	8	1,447	1977	1	71,343	80	14,269	49.30	14,268
2810 021 003 24200	DUNNVILLE	1	Offshore	8	226	1977	1	11,120	80	2,224	49.30	2,223
2810 021 003 24200	DUNNVILLE	1	Offshore	8	3,419	1977	1	168,565	80	33,713	49.30	33,712
2810 021 003 24200	DUNNVILLE	1	Offshore	8	1,869	1977	1	92,117	80	18,423	49.30	18,423
2810 021 003 24200	DUNNVILLE	1	Offshore	8	27,084	1977	1	1,335,220	80	267,044	49.30	267,043
2810 021 003 24200	DUNNVILLE	1	Offshore	8	6,129	1977	1	302,140	80	60,428	49.30	60,428
2810 021 003 24200	DUNNVILLE	1	Offshore	8	493	1977	1	24,294	80	4,859	49.30	4,858
2810 021 003 24200	DUNNVILLE	1	Offshore	8	3,105	1977	1	153,060	80	30,612	49.30	30,611
2810 021 003 24200	DUNNVILLE	1	Offshore	8	23,208	1977	1	1,144,134	80	228,827	49.30	171,620
2810 021 003 24200	DUNNVILLE	1	Offshore	8	25,513	1977	1	1,257,774	80	251,555	49.30	251,554
2810 021 003 24200	DUNNVILLE	1	Offshore	8	5,244	1983	1	258,521	80	51,704	49.30	51,704
2810 021 003 24200	DUNNVILLE	1	Offshore	8	4,072	1983	1	200,750	80	40,150	49.30	40,150
2810 021 003 24200	DUNNVILLE	1	Offshore	8	5,331	1983	1	262,835	80	52,567	49.30	52,566

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Deprecion %	Depreciated Value	Rate Per Foot	Assessed Value
2810 021 003 24200	DUNNVILLE	1	Offshore	8	4,206	1983	1	207,335	80	41,467	49.30	41,466
2810 021 003 24200	DUNNVILLE	3	All Other	6	4,816	1977	1	221,199	61	86,268	45.93	86,267
2810 021 003 24200	DUNNVILLE	3	All Other	6	4,816	1977	1	221,199	61	86,268	45.93	86,267
2810 021 003 24200	DUNNVILLE	3	All Other	8	4,816	1983	1	285,348	57	122,700	59.25	122,699
	Total CVA											5,463,000
2810 157 002 26000	HALDIMAND	1	Offshore	2	2,228	1978	0	36,183	80	7,237	16.24	0
2810 157 002 26000	HALDIMAND	1	Offshore	2	3,848	1978	0	62,492	80	12,498	16.24	0
2810 157 002 26000	HALDIMAND	1	Offshore	2	6,259	1978	0	101,646	80	20,329	16.24	0
2810 157 002 26000	HALDIMAND	1	Offshore	2	9,035	1978	0	146,728	80	29,346	16.24	0
2810 157 002 26000	HALDIMAND	1	Offshore	2	2,575	1986	0	41,818	79	8,782	16.24	0
2810 157 002 26000	HALDIMAND	1	Offshore	2	5,040	1986	0	81,855	79	17,190	16.24	0
2810 157 002 26000	HALDIMAND	1	Offshore	2	2,322	1977	0	37,706	80	7,541	16.24	0
2810 157 002 26000	HALDIMAND	1	Offshore	2	3,087	1978	0	50,134	80	10,027	16.24	0
2810 157 002 26000	HALDIMAND	1	Offshore	2	3,023	2005	1	49,094	54	22,583	16.24	22,583
2810 157 002 26000	HALDIMAND	1	Offshore	2	8,259	1978	1	134,126	80	26,825	16.24	26,825
2810 157 002 26000	HALDIMAND	1	Offshore	2	4,487	1978	1	72,869	80	14,574	16.24	14,573
2810 157 002 26000	HALDIMAND	1	Offshore	2	5,648	1986	1	91,721	79	19,261	16.24	19,261
2810 157 002 26000	HALDIMAND	1	Offshore	3	2,911	1982	1	68,670	80	13,734	23.59	13,734
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,303	1986	0	77,914	79	16,362	23.59	0
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,216	1978	0	75,873	80	15,175	23.59	0
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,907	1989	0	92,169	75	23,042	23.59	0
2810 157 002 26000	HALDIMAND	1	Offshore	3	2,504	1978	0	59,066	80	11,813	23.59	0
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,949	1996	1	116,758	66	39,698	23.59	39,697
2810 157 002 26000	HALDIMAND	1	Offshore	3	7,241	1974	1	170,807	80	34,161	23.59	34,161
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,005	2006	1	118,068	52	56,673	23.59	56,672
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,356	1981	0	126,350	80	25,270	23.59	0
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,510	2005	1	106,391	54	48,940	23.59	48,939
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,936	2005	1	116,440	54	53,563	23.59	53,562
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,783	1977	1	136,418	80	27,284	23.59	27,283
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,360	2005	1	126,442	54	58,164	23.59	58,163
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,095	2005	1	96,601	54	44,436	23.59	44,436
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,724	1980	1	87,860	80	17,572	23.59	17,572
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,977	1983	1	93,808	80	18,762	23.59	18,761
2810 157 002 26000	HALDIMAND	1	Offshore	3	6,308	1981	1	148,797	80	29,759	23.59	29,759
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,697	1981	1	110,793	80	22,159	23.59	22,158
2810 157 002 26000	HALDIMAND	1	Offshore	3	10,307	1981	1	243,150	80	48,630	23.59	48,629
2810 157 002 26000	HALDIMAND	1	Offshore	3	13,133	1981	1	309,797	80	61,959	23.59	61,959
2810 157 002 26000	HALDIMAND	1	Offshore	3	7,558	1981	0	178,303	80	35,661	23.59	0
2810 157 002 26000	HALDIMAND	1	Offshore	3	9,110	1981	1	214,916	80	42,983	23.59	42,983
2810 157 002 26000	HALDIMAND	1	Offshore	3	8,213	1981	1	193,756	80	38,751	23.59	38,751
2810 157 002 26000	HALDIMAND	1	Offshore	3	213	1977	1	5,021	80	1,004	23.59	1,004
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,132	1981	1	121,053	80	24,211	23.59	24,210
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,188	1984	1	98,787	80	19,757	23.59	19,757
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,803	1977	1	113,309	80	22,662	23.59	22,661
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,650	2003	1	133,284	57	57,312	23.59	57,311
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,222	2010	1	76,007	39	46,364	23.59	46,364
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,924	2005	1	116,157	54	53,432	23.59	53,432
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,595	1977	0	108,399	80	21,680	23.59	0
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,346	2006	1	102,522	52	49,211	23.59	49,210
2810 157 002 26000	HALDIMAND	1	Offshore	3	6,925	1984	1	163,361	80	32,672	23.59	32,672
2810 157 002 26000	HALDIMAND	1	Offshore	3	7,864	1977	1	185,500	80	37,100	23.59	37,100
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,663	1977	1	133,600	80	26,720	23.59	26,720
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,167	1980	1	98,293	80	19,659	23.59	19,658
2810 157 002 26000	HALDIMAND	1	Offshore	3	6,185	1977	0	145,910	80	29,182	23.59	0
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,050	1962	1	95,542	80	19,108	23.59	19,108
2810 157 002 26000	HALDIMAND	1	Offshore	3	2,805	1962	0	66,168	80	13,234	23.59	0
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,750	1977	1	88,472	80	17,694	23.59	17,694
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,319	1982	1	101,894	80	20,379	23.59	20,378
2810 157 002 26000	HALDIMAND	1	Offshore	3	1,358	1980	1	32,034	80	6,407	23.59	6,406
2810 157 002 26000	HALDIMAND	1	Offshore	3	1,276	1980	1	30,100	80	6,020	23.59	6,020
2810 157 002 26000	HALDIMAND	1	Offshore	3	1,042	1985	1	24,588	80	4,918	23.59	4,917
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,486	1985	1	105,836	80	21,167	23.59	21,167
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,159	1983	1	121,697	80	24,339	23.59	24,339
2810 157 002 26000	HALDIMAND	1	Offshore	3	1,064	1985	1	25,103	80	5,021	23.59	5,020
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,105	2004	1	96,837	56	42,608	23.59	42,608
2810 157 002 26000	HALDIMAND	1	Offshore	3	6,658	2005	1	157,062	54	72,249	23.59	72,248
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,630	1986	0	109,222	79	22,937	23.59	0
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,651	1983	1	133,305	80	26,661	23.59	26,661
2810 157 002 26000	HALDIMAND	1	Offshore	3	6,430	2002	1	151,684	57	65,224	23.59	65,223
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,663	1983	1	109,998	80	22,000	23.59	21,999
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,772	1994	1	88,977	68	28,473	23.59	28,472
2810 157 002 26000	HALDIMAND	1	Offshore	3	759	1981	1	17,898	80	3,580	23.59	3,579
2810 157 002 26000	HALDIMAND	1	Offshore	3	7,963	1981	1	187,856	80	37,571	23.59	37,571
2810 157 002 26000	HALDIMAND	1	Offshore	3	964	1985	1	22,734	80	4,547	23.59	4,546
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,065	1982	1	95,889	80	19,178	23.59	19,177
2810 157 002 26000	HALDIMAND	1	Offshore	3	2,049	1982	1	48,341	80	9,668	23.59	9,668
2810 157 002 26000	HALDIMAND	1	Offshore	3	2,681	2004	1	63,245	56	27,828	23.59	27,827
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,961	1983	1	93,450	80	18,690	23.59	18,689
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,085	1984	1	96,371	80	19,274	23.59	19,274
2810 157 002 26000	HALDIMAND	1	Offshore	3	9,125	1983	1	215,249	80	43,050	23.59	43,049
2810 157 002 26000	HALDIMAND	1	Offshore	3	2,709	2005	1	63,905	54	29,396	23.59	29,396
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,902	1983	1	139,237	80	27,847	23.59	27,847
2810 157 002 26000	HALDIMAND	1	Offshore	3	7,028	1984	1	165,789	80	33,158	23.59	33,157
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,427	2004	1	80,843	56	35,571	23.59	35,570
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,580	2004	1	108,042	56	47,539	23.59	47,538
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,907	2008	1	139,346	49	71,067	23.59	53,299
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,468	1983	1	81,813	80	16,363	23.59	16,362
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,305	1985	1	101,562	80	20,312	23.59	20,312
2810 157 002 26000	HALDIMAND	1	Offshore	3	6,986	1983	1	164,803	80	32,961	23.59	32,960
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,194	1981	1	122,519	80	24,504	23.59	24,503

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Deprecion %	Depreciated Value	Rate Per Foot	Assessed Value
2810 157 002 26000	HALDIMAND	1	Offshore	3	7,579	1981	1	178,789	80	35,758	23.59	35,757
2810 157 002 26000	HALDIMAND	1	Offshore	3	6,206	1985	1	146,388	80	29,278	23.59	29,277
2810 157 002 26000	HALDIMAND	1	Offshore	3	13,426	1982	1	316,724	80	63,345	23.59	63,344
2810 157 002 26000	HALDIMAND	1	Offshore	3	6,114	1977	1	144,227	80	28,845	23.59	28,845
2810 157 002 26000	HALDIMAND	1	Offshore	3	2,598	1991	1	61,288	72	17,161	23.59	17,160
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,435	1979	0	81,025	80	16,205	23.59	0
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,801	1979	1	113,265	80	22,653	23.59	22,652
2810 157 002 26000	HALDIMAND	1	Offshore	3	14,924	1979	1	352,061	80	70,412	23.59	70,412
2810 157 002 26000	HALDIMAND	1	Offshore	3	1,809	1979	1	42,676	80	8,535	23.59	8,535
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,801	1983	1	113,257	80	22,651	23.59	22,651
2810 157 002 26000	HALDIMAND	1	Offshore	3	1,222	1979	1	28,825	80	5,765	23.59	5,764
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,388	2005	1	103,513	54	47,616	23.59	47,615
2810 157 002 26000	HALDIMAND	1	Offshore	3	6,734	1980	1	158,866	80	31,773	23.59	31,773
2810 157 002 26000	HALDIMAND	1	Offshore	3	6,516	1979	1	153,707	80	30,741	23.59	30,741
2810 157 002 26000	HALDIMAND	1	Offshore	3	6,133	1979	1	144,666	80	28,933	23.59	28,933
2810 157 002 26000	HALDIMAND	1	Offshore	3	7,210	1980	1	170,088	80	34,018	23.59	34,017
2810 157 002 26000	HALDIMAND	1	Offshore	3	7,067	1980	1	166,717	80	33,343	23.59	33,343
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,870	2004	1	91,293	56	40,169	23.59	40,169
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,531	1982	1	130,483	80	26,097	23.59	26,096
2810 157 002 26000	HALDIMAND	1	Offshore	3	7,745	2005	1	182,705	54	84,044	23.59	84,044
2810 157 002 26000	HALDIMAND	1	Offshore	3	7,463	2005	1	176,052	54	80,984	23.59	80,983
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,691	2005	1	134,251	54	61,755	23.59	61,755
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,641	1982	1	85,881	80	17,176	23.59	17,176
2810 157 002 26000	HALDIMAND	1	Offshore	3	1,338	1980	1	31,559	80	6,312	23.59	6,311
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,122	2004	1	120,828	56	53,164	23.59	53,164
2810 157 002 26000	HALDIMAND	1	Offshore	3	7,827	1985	1	184,634	80	36,927	23.59	36,926
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,827	1985	1	90,280	80	18,056	23.59	18,055
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,178	2006	1	122,149	52	58,632	23.59	58,631
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,657	2006	1	86,269	52	41,409	23.59	41,408
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,349	1982	1	78,993	80	15,799	23.59	15,798
2810 157 002 26000	HALDIMAND	1	Offshore	3	2,169	1979	1	51,155	80	10,231	23.59	10,231
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,088	1979	1	72,850	80	14,570	23.59	14,569
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,566	1979	1	84,113	80	16,823	23.59	16,822
2810 157 002 26000	HALDIMAND	1	Offshore	3	2,751	1979	1	64,897	80	12,979	23.59	12,979
2810 157 002 26000	HALDIMAND	1	Offshore	3	6,079	2006	0	143,404	52	68,834	23.59	0
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,275	1979	1	77,249	80	15,450	23.59	15,449
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,057	1979	1	119,296	80	23,859	23.59	23,859
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,355	1979	1	102,739	80	20,548	23.59	20,547
2810 157 002 26000	HALDIMAND	1	Offshore	3	6,807	1981	1	160,584	80	32,117	23.59	32,116
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,779	1981	1	112,738	80	22,548	23.59	22,547
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,326	1984	1	125,648	80	25,130	23.59	25,129
2810 157 002 26000	HALDIMAND	1	Offshore	3	813	1984	1	19,170	80	3,834	23.59	3,833
2810 157 002 26000	HALDIMAND	1	Offshore	3	10,890	1981	1	256,893	80	51,379	23.59	51,378
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,428	1981	1	128,053	80	25,611	23.59	25,610
2810 157 002 26000	HALDIMAND	1	Offshore	3	6,157	1981	1	145,248	80	29,050	23.59	29,049
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,904	1991	1	92,091	72	25,785	23.59	25,785
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,971	1982	0	140,865	80	28,173	23.59	0
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,558	2004	1	83,933	56	36,931	23.59	36,930
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,143	1984	1	74,133	80	14,827	23.59	14,826
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,261	2004	1	76,927	56	33,848	23.59	33,847
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,242	1994	1	123,657	68	39,570	23.59	39,570
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,246	1983	1	76,581	80	15,316	23.59	15,316
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,597	1981	1	132,039	80	26,408	23.59	26,407
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,246	1984	1	76,565	80	15,313	23.59	15,312
2810 157 002 26000	HALDIMAND	1	Offshore	3	7,611	1981	1	179,536	80	35,907	23.59	35,907
2810 157 002 26000	HALDIMAND	1	Offshore	3	9,611	1983	1	226,726	80	45,345	23.59	45,345
2810 157 002 26000	HALDIMAND	1	Offshore	3	6,165	1984	1	145,435	80	29,087	23.59	29,086
2810 157 002 26000	HALDIMAND	1	Offshore	3	8,628	1991	1	203,526	72	56,987	23.59	56,987
2810 157 002 26000	HALDIMAND	1	Offshore	3	7,311	1982	1	172,472	80	34,494	23.59	34,494
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,387	1982	1	127,079	80	25,416	23.59	19,061
2810 157 002 26000	HALDIMAND	1	Offshore	3	14,928	1982	1	352,148	80	70,430	23.59	70,429
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,368	1984	1	126,640	80	25,328	23.59	25,327
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,888	1984	1	91,714	80	18,343	23.59	18,342
2810 157 002 26000	HALDIMAND	1	Offshore	3	1,740	1984	1	41,056	80	8,211	23.59	8,211
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,483	1984	1	82,161	80	16,432	23.59	16,432
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,446	1984	1	104,885	80	20,977	23.59	20,976
2810 157 002 26000	HALDIMAND	1	Offshore	3	3,776	1984	1	89,073	80	17,815	23.59	17,814
2810 157 002 26000	HALDIMAND	1	Offshore	3	669	1984	1	15,793	80	3,159	23.59	3,158
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,003	1984	1	118,010	80	23,602	23.59	23,601
2810 157 002 26000	HALDIMAND	1	Offshore	3	5,592	1982	0	131,927	80	26,385	23.59	0
2810 157 002 26000	HALDIMAND	1	Offshore	3	4,387	2006	1	103,489	52	49,675	23.59	49,674
2810 157 002 26000	HALDIMAND	1	Offshore	4	5,536	1983	1	146,431	80	29,286	26.45	29,286
2810 157 002 26000	HALDIMAND	1	Offshore	4	5,601	1983	1	148,144	80	29,629	26.45	29,628
2810 157 002 26000	HALDIMAND	1	Offshore	4	9,798	1980	1	259,163	80	51,833	26.45	51,832
2810 157 002 26000	HALDIMAND	1	Offshore	6	8,960	1977	1	310,270	80	62,054	34.63	62,054
2810 157 002 26000	HALDIMAND	1	Offshore	6	8,729	1977	1	302,293	80	60,459	34.63	60,458
2810 157 002 26000	HALDIMAND	1	Offshore	6	9,691	1977	1	335,605	80	67,121	34.63	67,121
2810 157 002 26000	HALDIMAND	1	Offshore	6	5,085	1984	1	176,086	80	35,217	34.63	35,217
2810 157 002 26000	HALDIMAND	1	Offshore	6	4,044	1984	1	140,033	80	28,007	34.63	28,006
2810 157 002 26000	HALDIMAND	1	Offshore	8	25,845	1977	1	1,274,169	80	254,834	49.30	254,833
2810 157 002 26000	HALDIMAND	1	Offshore	8	19,126	1979	1	942,911	80	188,582	49.30	188,582
2810 157 002 26000	HALDIMAND	1	Offshore	8	7,658	1979	1	377,523	80	75,505	49.30	75,504
2810 157 002 26000	HALDIMAND	1	Offshore	8	8,344	1979	1	411,367	80	82,273	49.30	82,273
2810 157 002 26000	HALDIMAND	1	Offshore	8	2,594	1979	1	127,903	80	25,581	49.30	25,580
	Total CVA											5,045,000
2810 332 001 50300	NANTICOKE	1	Offshore	2	4,380	1964	1	71,135	80	14,227	16.24	14,226
2810 332 001 50300	NANTICOKE	1	Offshore	2	3,279	1964	0	53,250	80	10,650	16.24	0
2810 332 001 50300	NANTICOKE	1	Offshore	2	4,146	1965	0	67,336	80	13,467	16.24	0
2810 332 001 50300	NANTICOKE	1	Offshore	2	6,076	1964	1	98,678	80	19,736	16.24	19,735
2810 332 001 50300	NANTICOKE	1	Offshore	2	3,572	1964	0	58,016	80	11,603	16.24	0

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Deprecion %	Depreciated Value	Rate Per Foot	Assessed Value
2810 332 001 50300	NANTICOKE	1	Offshore	2	5,886	1964	1	95,596	80	19,119	16.24	19,119
2810 332 001 50300	NANTICOKE	1	Offshore	2	3,531	1964	1	57,341	80	11,468	16.24	11,468
2810 332 001 50300	NANTICOKE	1	Offshore	2	4,548	1995	0	73,854	67	24,372	16.24	0
2810 332 001 50300	NANTICOKE	1	Offshore	2	5,240	1995	1	85,097	67	28,082	16.24	28,082
2810 332 001 50300	NANTICOKE	1	Offshore	2	5,012	1964	0	81,389	80	16,278	16.24	0
2810 332 001 50300	NANTICOKE	1	Offshore	2	5,898	1964	0	95,788	80	19,158	16.24	0
2810 332 001 50300	NANTICOKE	1	Offshore	2	3,760	1964	0	61,062	80	12,212	16.24	0
2810 332 001 50300	NANTICOKE	1	Offshore	2	5,499	1964	0	89,298	80	17,860	16.24	0
2810 332 001 50300	NANTICOKE	1	Offshore	2	5,479	1964	1	88,982	80	17,796	16.24	17,796
2810 332 001 50300	NANTICOKE	1	Offshore	2	8,162	1964	0	132,543	80	26,509	16.24	0
2810 332 001 50300	NANTICOKE	1	Offshore	2	3,584	1964	0	58,206	80	11,641	16.24	0
2810 332 001 50300	NANTICOKE	1	Offshore	2	8,272	1964	1	134,336	80	26,867	16.24	26,867
2810 332 001 50300	NANTICOKE	1	Offshore	3	4,246	1982	0	100,163	80	20,033	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	5,444	1982	1	128,431	80	25,686	23.59	25,686
2810 332 001 50300	NANTICOKE	1	Offshore	3	4,621	1966	0	109,005	80	21,801	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	788	1966	0	18,593	80	3,719	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	5,178	1966	1	122,156	80	24,431	23.59	24,431
2810 332 001 50300	NANTICOKE	1	Offshore	3	1,080	1966	0	25,469	80	5,094	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	2,684	1966	0	63,307	80	12,661	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	2,900	1966	0	68,409	80	13,682	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	5,893	1966	0	139,020	80	27,804	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	7,555	1980	1	178,224	80	35,645	23.59	35,644
2810 332 001 50300	NANTICOKE	1	Offshore	3	4,271	1966	1	100,764	80	20,153	23.59	20,152
2810 332 001 50300	NANTICOKE	1	Offshore	3	5,569	1965	1	131,363	80	26,273	23.59	26,272
2810 332 001 50300	NANTICOKE	1	Offshore	3	2,749	1962	0	64,853	80	12,971	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	1,371	1979	1	32,342	80	6,468	23.59	6,468
2810 332 001 50300	NANTICOKE	1	Offshore	3	8,270	1979	1	195,098	80	39,020	23.59	39,019
2810 332 001 50300	NANTICOKE	1	Offshore	3	2,988	1979	0	70,487	80	14,097	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	11,961	1980	1	282,163	80	56,433	23.59	56,432
2810 332 001 50300	NANTICOKE	1	Offshore	3	2,409	1979	0	56,819	80	11,364	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	5,169	1962	0	121,944	80	24,389	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	3,163	1979	0	74,623	80	14,925	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	4,987	1962	0	117,649	80	23,530	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	2,375	1962	0	56,035	80	11,207	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	5,041	1962	0	118,927	80	23,785	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	5,055	1984	1	119,237	80	23,847	23.59	23,847
2810 332 001 50300	NANTICOKE	1	Offshore	3	9,638	1984	1	227,357	80	45,471	23.59	45,471
2810 332 001 50300	NANTICOKE	1	Offshore	3	9,873	1978	1	232,896	80	46,579	23.59	46,579
2810 332 001 50300	NANTICOKE	1	Offshore	3	9,624	1978	1	227,030	80	45,406	23.59	45,406
2810 332 001 50300	NANTICOKE	1	Offshore	3	9,568	1964	1	225,704	80	45,141	23.59	45,140
2810 332 001 50300	NANTICOKE	1	Offshore	3	5,365	1964	0	126,555	80	25,311	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	5,349	1978	1	126,175	80	25,235	23.59	25,234
2810 332 001 50300	NANTICOKE	1	Offshore	3	4,339	1985	1	102,351	80	20,470	23.59	20,470
2810 332 001 50300	NANTICOKE	1	Offshore	3	2,601	1985	1	61,369	80	12,274	23.59	12,273
2810 332 001 50300	NANTICOKE	1	Offshore	3	2,944	1964	1	69,444	80	13,889	23.59	13,888
2810 332 001 50300	NANTICOKE	1	Offshore	3	3,761	1982	1	88,722	80	17,744	23.59	17,744
2810 332 001 50300	NANTICOKE	1	Offshore	3	3,831	1982	0	90,383	80	18,077	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	5,227	2003	1	123,305	57	53,021	23.59	53,021
2810 332 001 50300	NANTICOKE	1	Offshore	3	4,246	1982	0	100,163	80	20,033	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	4,188	2010	1	98,795	39	60,265	23.59	60,264
2810 332 001 50300	NANTICOKE	1	Offshore	3	6	1983	1	147	80	29	23.59	29
2810 332 001 50300	NANTICOKE	1	Offshore	3	4,767	1982	0	112,447	80	22,489	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	4,532	1983	0	106,911	80	21,382	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	10,980	1982	1	259,026	80	51,805	23.59	51,805
2810 332 001 50300	NANTICOKE	1	Offshore	3	10,271	1982	0	242,290	80	48,458	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	7,401	1982	0	174,579	80	34,916	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	3,936	1982	1	92,850	80	18,570	23.59	18,570
2810 332 001 50300	NANTICOKE	1	Offshore	3	8,446	1982	0	199,237	80	39,847	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	3,476	1965	0	81,999	80	16,400	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	2,289	1965	0	53,998	80	10,800	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	11,367	1965	0	268,148	80	53,630	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	2,660	1991	0	62,740	72	17,567	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	3,254	1979	1	76,772	80	15,354	23.59	15,354
2810 332 001 50300	NANTICOKE	1	Offshore	3	6,848	1980	1	161,554	80	32,311	23.59	32,310
2810 332 001 50300	NANTICOKE	1	Offshore	3	9,079	1979	1	214,176	80	42,835	23.59	42,835
2810 332 001 50300	NANTICOKE	1	Offshore	3	441	1979	1	10,410	80	2,082	23.59	2,081
2810 332 001 50300	NANTICOKE	1	Offshore	3	20,360	1979	1	480,302	80	96,060	23.59	96,060
2810 332 001 50300	NANTICOKE	1	Offshore	3	5,074	1980	1	119,688	80	23,938	23.59	23,937
2810 332 001 50300	NANTICOKE	1	Offshore	3	10,254	2008	1	241,892	49	123,365	23.59	92,523
2810 332 001 50300	NANTICOKE	1	Offshore	3	9,066	1980	1	213,858	80	42,772	23.59	42,771
2810 332 001 50300	NANTICOKE	1	Offshore	3	8,089	1979	1	190,826	80	38,165	23.59	38,165
2810 332 001 50300	NANTICOKE	1	Offshore	3	8,435	1979	1	198,985	80	39,797	23.59	39,796
2810 332 001 50300	NANTICOKE	1	Offshore	3	4,551	1983	1	107,360	80	21,472	23.59	21,472
2810 332 001 50300	NANTICOKE	1	Offshore	3	3,519	1982	1	83,004	80	16,601	23.59	16,600
2810 332 001 50300	NANTICOKE	1	Offshore	3	7,069	1980	1	166,768	80	33,354	23.59	33,353
2810 332 001 50300	NANTICOKE	1	Offshore	3	4,011	1980	1	94,620	80	18,924	23.59	18,924
2810 332 001 50300	NANTICOKE	1	Offshore	3	6,381	1985	1	150,519	80	30,104	23.59	30,103
2810 332 001 50300	NANTICOKE	1	Offshore	3	4,369	1981	1	103,074	80	20,615	23.59	20,614
2810 332 001 50300	NANTICOKE	1	Offshore	3	11,253	1981	1	265,465	80	53,093	23.59	53,092
2810 332 001 50300	NANTICOKE	1	Offshore	3	6,003	1982	1	141,609	80	28,322	23.59	28,321
2810 332 001 50300	NANTICOKE	1	Offshore	3	4,103	1982	1	96,787	80	19,357	23.59	19,357
2810 332 001 50300	NANTICOKE	1	Offshore	3	9,475	2005	1	223,515	54	102,817	23.59	102,817
2810 332 001 50300	NANTICOKE	1	Offshore	3	6,260	2005	1	147,673	54	67,930	23.59	67,929
2810 332 001 50300	NANTICOKE	1	Offshore	3	6,368	2006	1	150,221	52	72,106	23.59	72,106
2810 332 001 50300	NANTICOKE	1	Offshore	3	5,918	1984	1	139,606	80	27,921	23.59	27,921
2810 332 001 50300	NANTICOKE	1	Offshore	3	9,021	1982	1	212,814	80	42,563	23.59	42,562
2810 332 001 50300	NANTICOKE	1	Offshore	3	5,486	1985	1	129,425	80	25,885	23.59	25,885
2810 332 001 50300	NANTICOKE	1	Offshore	3	2,947	1982	0	69,529	80	13,906	23.59	0
2810 332 001 50300	NANTICOKE	1	Offshore	3	2,972	2008	1	70,117	49	35,760	23.59	35,759
2810 332 001 50300	NANTICOKE	1	Offshore	3	1,543	1983	1	36,397	80	7,279	23.59	7,279
2810 332 001 50300	NANTICOKE	1	Offshore	4	5,506	1964	0	145,623	80	29,125	26.45	0

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Deprecion %	Depreciated Value	Rate Per Foot	Assessed Value
2810 332 001 50300	NANTICOKE	1	Offshore	4	16,126	1990	0	426,531	73	115,163	26.45	0
2810 332 001 50300	NANTICOKE	1	Offshore	6	7,808	1982	1	270,375	80	54,075	34.63	54,075
2810 332 001 50300	NANTICOKE	1	Offshore	6	25,268	1982	1	875,028	80	175,006	34.63	175,005
2810 332 001 50300	NANTICOKE	1	Offshore	6	9,338	1982	1	323,363	80	64,673	34.63	64,672
2810 332 001 50300	NANTICOKE	1	Offshore	6	16,078	2010	1	556,781	39	339,636	34.63	339,636
2810 332 001 50300	NANTICOKE	1	Offshore	6	14,799	2010	0	512,489	39	312,619	34.63	0
2810 332 001 50300	NANTICOKE	1	Offshore	6	12,952	1980	1	448,528	80	89,706	34.63	89,705
2810 332 001 50300	NANTICOKE	1	Offshore	6	16,557	1982	0	573,371	80	114,674	34.63	0
2810 332 001 50300	NANTICOKE	1	Offshore	6	14,551	1982	1	503,916	80	100,783	34.63	100,783
2810 332 001 50300	NANTICOKE	1	Offshore	8	15,065	1979	1	742,720	80	148,544	49.30	148,544
2810 332 001 50300	NANTICOKE	1	Offshore	8	8,565	1979	1	422,257	80	84,451	49.30	84,451
2810 332 001 50300	NANTICOKE	1	Offshore	8	9,954	1979	1	490,721	80	98,144	49.30	98,144
2810 332 001 50300	NANTICOKE	3	All Other	6	8,047	1982	1	369,599	57	158,927	45.93	158,927
2810 332 001 50300	NANTICOKE	3	All Other	6	1,348	1982	1	61,914	57	26,623	45.93	26,622
2810 332 001 50300	NANTICOKE	3	All Other	6	23,345	1982	1	1,072,236	57	461,061	45.93	461,061
2810 332 001 50300	NANTICOKE	3	All Other	6	8,997	1982	1	413,232	57	177,690	45.93	177,689
2810 332 001 50300	NANTICOKE	3	All Other	6	2,250	1982	1	103,343	57	44,437	45.93	44,437
2810 332 001 50300	NANTICOKE	3	All Other	6	4,046	1982	1	185,833	57	79,908	45.93	79,908
Total CVA												4,004,000
3310 493 110 53800	DELHI	1	Offshore	2	1,913	1988	1	31,064	76	7,455	16.24	7,455
3310 493 110 53800	DELHI	1	Offshore	3	7,296	1967	0	172,113	80	34,423	23.59	0
3310 493 110 53800	DELHI	1	Offshore	3	8,022	1967	0	189,237	80	37,847	23.59	0
3310 493 110 53800	DELHI	1	Offshore	3	10,808	1967	0	254,961	80	50,992	23.59	0
3310 493 110 53800	DELHI	1	Offshore	3	4,422	1967	1	104,312	80	20,862	23.59	20,862
3310 493 110 53800	DELHI	1	Offshore	3	920	1967	0	21,703	80	4,341	23.59	0
3310 493 110 53800	DELHI	1	Offshore	3	15,508	1967	1	365,834	80	73,167	23.59	73,166
3310 493 110 53800	DELHI	1	Offshore	3	512	1967	1	12,073	80	2,415	23.59	2,414
Total CVA												103,000
3310 543 040 15100	NORFOLK	1	Offshore	2	2,025	1982	0	32,882	80	6,576	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	4,843	1975	1	78,650	80	15,730	16.24	15,730
3310 543 040 15100	NORFOLK	1	Offshore	2	8,593	1982	1	139,556	80	27,911	16.24	27,911
3310 543 040 15100	NORFOLK	1	Offshore	2	6,179	1982	0	100,342	80	20,068	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	5,015	1984	0	81,440	80	16,288	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	7,834	1982	0	127,231	80	25,446	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	2,911	1985	0	47,279	80	9,456	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	5,860	1971	0	95,174	80	19,035	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	1,489	1968	0	24,176	80	4,835	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	4,453	1981	0	72,322	80	14,464	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	11,305	1980	0	183,597	80	36,719	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	5,149	1980	0	83,622	80	16,724	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	3,275	1993	0	53,193	70	15,958	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	3,079	1981	0	50,008	80	10,002	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	3,957	1981	0	64,267	80	12,853	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	2,805	1990	0	45,547	73	12,298	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	3,068	1993	0	49,820	70	14,946	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	4,350	1981	0	70,640	80	14,128	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	2,272	1990	0	36,891	73	9,961	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	6,922	1978	1	112,414	80	22,483	16.24	22,482
3310 543 040 15100	NORFOLK	1	Offshore	2	5,307	1978	1	86,180	80	17,236	16.24	17,236
3310 543 040 15100	NORFOLK	1	Offshore	2	6,903	1984	0	112,098	80	22,420	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	4,177	1980	1	67,837	80	13,567	16.24	13,567
3310 543 040 15100	NORFOLK	1	Offshore	2	5,415	1982	0	87,943	80	17,589	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	4,102	1983	0	66,622	80	13,324	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	7,426	1983	0	120,601	80	24,120	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	4,322	1982	0	70,190	80	14,038	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	5,880	1982	1	95,490	80	19,098	16.24	19,097
3310 543 040 15100	NORFOLK	1	Offshore	2	222	1982	0	3,599	80	720	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	5,270	1986	1	85,591	79	17,974	16.24	17,974
3310 543 040 15100	NORFOLK	1	Offshore	2	4,966	1974	0	80,645	80	16,129	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	2,797	1980	1	45,425	80	9,085	16.24	9,085
3310 543 040 15100	NORFOLK	1	Offshore	2	7,009	1968	0	113,822	80	22,764	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	6,989	1974	0	113,508	80	22,702	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	5,122	1980	0	83,175	80	16,635	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	5,228	1980	0	84,903	80	16,981	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	5,788	1979	1	93,992	80	18,798	16.24	18,798
3310 543 040 15100	NORFOLK	1	Offshore	2	565	1981	0	9,173	80	1,835	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	4,638	1981	1	75,323	80	15,065	16.24	15,064
3310 543 040 15100	NORFOLK	1	Offshore	2	112	1981	0	1,820	80	364	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	1,646	1988	1	26,738	76	6,417	16.24	6,417
3310 543 040 15100	NORFOLK	1	Offshore	2	3,607	1988	1	58,578	76	14,059	16.24	14,058
3310 543 040 15100	NORFOLK	1	Offshore	2	5,282	1988	1	85,787	76	20,589	16.24	20,588
3310 543 040 15100	NORFOLK	1	Offshore	2	3,548	1991	0	57,623	72	16,135	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	3,435	1983	0	55,776	80	11,155	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	3,421	1991	1	55,554	72	15,555	16.24	15,555
3310 543 040 15100	NORFOLK	1	Offshore	2	2,535	1967	0	41,175	80	8,235	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	5,049	1988	0	81,992	76	19,678	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	4,717	1988	0	76,611	76	18,387	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	5,975	1980	0	97,034	80	19,407	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	11,162	1987	0	181,268	78	39,879	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	4,962	1988	0	80,581	76	19,339	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	3,924	1992	0	63,733	71	18,483	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	5,528	1974	0	89,782	80	17,956	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	3,092	1990	0	50,208	73	13,556	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	3,882	1986	0	63,043	79	13,239	16.24	0
3310 543 040 15100	NORFOLK	1	Offshore	2	4,035	1986	1	65,533	79	13,762	16.24	13,761
3310 543 040 15100	NORFOLK	1	Offshore	3	940	2003	0	22,175	57	9,535	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	4,293	1974	1	101,278	80	20,256	23.59	20,255
3310 543 040 15100	NORFOLK	1	Offshore	3	5,559	1985	1	131,133	80	26,227	23.59	26,226
3310 543 040 15100	NORFOLK	1	Offshore	3	5,710	2006	1	134,699	52	64,655	23.59	64,655

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Deprecion %	Depreciated Value	Rate Per Foot	Assessed Value
3310 543 040 15100	NORFOLK	1	Offshore	3	5,313	1975	1	125,334	80	25,067	23.59	25,066
3310 543 040 15100	NORFOLK	1	Offshore	3	6,217	1982	1	146,659	80	29,332	23.59	29,331
3310 543 040 15100	NORFOLK	1	Offshore	3	3,500	2008	0	82,565	49	42,108	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	3,919	2008	1	92,449	49	47,149	23.59	47,149
3310 543 040 15100	NORFOLK	1	Offshore	3	4,141	2006	1	97,686	52	46,889	23.59	46,889
3310 543 040 15100	NORFOLK	1	Offshore	3	2,803	1998	1	66,123	63	24,465	23.59	24,465
3310 543 040 15100	NORFOLK	1	Offshore	3	4,122	1998	0	97,238	63	35,978	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	1,398	2002	0	32,979	57	14,181	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	1,438	1995	1	33,922	67	11,194	23.59	11,194
3310 543 040 15100	NORFOLK	1	Offshore	3	4,907	2006	0	115,756	52	55,563	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	4,434	2006	0	104,598	52	50,207	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	3,070	1975	1	72,421	80	14,484	23.59	14,484
3310 543 040 15100	NORFOLK	1	Offshore	3	5,155	2006	1	121,606	52	58,371	23.59	58,371
3310 543 040 15100	NORFOLK	1	Offshore	3	3,380	2009	1	79,734	44	44,651	23.59	44,651
3310 543 040 15100	NORFOLK	1	Offshore	3	4,275	2005	1	100,847	54	46,390	23.59	46,389
3310 543 040 15100	NORFOLK	1	Offshore	3	252	2009	0	5,945	44	3,329	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	3,640	2002	1	85,866	57	36,922	23.59	36,922
3310 543 040 15100	NORFOLK	1	Offshore	3	13,113	1986	1	309,336	79	64,960	23.59	64,960
3310 543 040 15100	NORFOLK	1	Offshore	3	6,990	2005	1	164,894	54	75,851	23.59	75,851
3310 543 040 15100	NORFOLK	1	Offshore	3	5,513	2005	1	130,052	54	59,824	23.59	59,823
3310 543 040 15100	NORFOLK	1	Offshore	3	5,273	2005	0	124,390	54	57,219	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	2,223	2010	1	52,441	39	31,989	23.59	31,988
3310 543 040 15100	NORFOLK	1	Offshore	3	22,577	1981	1	532,581	80	106,516	23.59	106,516
3310 543 040 15100	NORFOLK	1	Offshore	3	6,581	1985	1	155,254	80	31,051	23.59	31,050
3310 543 040 15100	NORFOLK	1	Offshore	3	4,712	1974	1	111,150	80	22,230	23.59	22,230
3310 543 040 15100	NORFOLK	1	Offshore	3	11,991	1982	0	282,876	80	56,575	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	8,480	1982	1	200,038	80	40,008	23.59	40,007
3310 543 040 15100	NORFOLK	1	Offshore	3	5,188	1994	1	122,375	68	39,160	23.59	39,159
3310 543 040 15100	NORFOLK	1	Offshore	3	11,365	1974	0	268,100	80	53,620	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	16,708	2006	1	394,142	52	189,188	23.59	189,188
3310 543 040 15100	NORFOLK	1	Offshore	3	8,336	2006	1	196,646	52	94,390	23.59	94,390
3310 543 040 15100	NORFOLK	1	Offshore	3	7,953	2004	1	187,611	56	82,549	23.59	82,548
3310 543 040 15100	NORFOLK	1	Offshore	3	5,682	2006	1	134,038	52	64,338	23.59	64,338
3310 543 040 15100	NORFOLK	1	Offshore	3	7,250	2002	1	171,028	57	73,542	23.59	73,541
3310 543 040 15100	NORFOLK	1	Offshore	3	533	2008	1	12,573	49	6,412	23.59	6,412
3310 543 040 15100	NORFOLK	1	Offshore	3	1,577	2002	0	37,201	57	15,997	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	7,250	2002	0	171,028	57	73,542	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	3,831	2008	1	90,373	49	46,090	23.59	46,090
3310 543 040 15100	NORFOLK	1	Offshore	3	3,697	1995	1	87,212	67	28,780	23.59	28,780
3310 543 040 15100	NORFOLK	1	Offshore	3	5,925	2008	1	139,771	49	71,283	23.59	71,283
3310 543 040 15100	NORFOLK	1	Offshore	3	4,480	2008	1	105,683	49	53,898	23.59	53,898
3310 543 040 15100	NORFOLK	1	Offshore	3	3,127	1995	1	73,766	67	24,343	23.59	24,342
3310 543 040 15100	NORFOLK	1	Offshore	3	2,133	1991	1	50,309	72	14,087	23.59	14,086
3310 543 040 15100	NORFOLK	1	Offshore	3	2,740	1990	1	64,645	73	17,454	23.59	17,454
3310 543 040 15100	NORFOLK	1	Offshore	3	3,165	1967	0	74,664	80	14,933	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	2,511	1967	0	59,239	80	11,848	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	5,517	1967	0	130,144	80	26,029	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	2,883	1967	0	68,005	80	13,601	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	4,216	1967	0	99,463	80	19,893	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	2,949	1967	1	69,556	80	13,911	23.59	13,911
3310 543 040 15100	NORFOLK	1	Offshore	3	2,529	1990	1	59,662	73	16,109	23.59	16,108
3310 543 040 15100	NORFOLK	1	Offshore	3	2,898	1967	0	68,358	80	13,672	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	2,755	1967	0	64,996	80	12,999	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	4,166	1976	0	98,274	80	19,655	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	2,609	1975	0	61,535	80	12,307	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	3,289	1967	0	77,577	80	15,515	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	3,615	1990	1	85,268	73	23,022	23.59	23,022
3310 543 040 15100	NORFOLK	1	Offshore	3	839	1967	1	19,790	80	3,958	23.59	3,957
3310 543 040 15100	NORFOLK	1	Offshore	3	3,985	1967	1	94,006	80	18,801	23.59	18,801
3310 543 040 15100	NORFOLK	1	Offshore	3	3,125	1967	0	73,729	80	14,746	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	4,153	1967	0	97,959	80	19,592	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	4,322	1983	0	101,945	80	20,389	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	5,580	1985	0	131,636	80	26,327	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	7,199	1965	0	169,826	80	33,965	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	6,142	1991	0	144,896	72	40,571	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	3,462	1965	0	81,673	80	16,335	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	89	1965	0	2,088	80	418	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	11,926	1965	0	281,331	80	56,266	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	3,650	1965	1	86,100	80	17,220	23.59	17,219
3310 543 040 15100	NORFOLK	1	Offshore	3	4,300	1982	1	101,437	80	20,287	23.59	20,287
3310 543 040 15100	NORFOLK	1	Offshore	3	3,976	1982	1	93,794	80	18,759	23.59	18,758
3310 543 040 15100	NORFOLK	1	Offshore	3	5,154	1965	0	121,581	80	24,316	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	2,059	1965	0	48,578	80	9,716	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	3,125	1965	0	73,714	80	14,743	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	4,154	1965	0	97,994	80	19,599	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	6,406	1985	1	151,112	80	30,222	23.59	30,222
3310 543 040 15100	NORFOLK	1	Offshore	3	3,701	1991	1	87,318	72	24,449	23.59	24,448
3310 543 040 15100	NORFOLK	1	Offshore	3	10,190	1985	1	240,392	80	48,078	23.59	48,078
3310 543 040 15100	NORFOLK	1	Offshore	3	8,085	1985	1	190,733	80	38,147	23.59	38,146
3310 543 040 15100	NORFOLK	1	Offshore	3	1	1983	1	24	80	5	23.59	4
3310 543 040 15100	NORFOLK	1	Offshore	3	10,310	1985	1	243,216	80	48,643	23.59	48,643
3310 543 040 15100	NORFOLK	1	Offshore	3	13	1985	1	306	80	61	23.59	61
3310 543 040 15100	NORFOLK	1	Offshore	3	3,999	1984	1	94,336	80	18,867	23.59	18,867
3310 543 040 15100	NORFOLK	1	Offshore	3	4,003	1985	1	94,420	80	18,884	23.59	18,884
3310 543 040 15100	NORFOLK	1	Offshore	3	6,951	1985	1	163,978	80	32,796	23.59	32,795
3310 543 040 15100	NORFOLK	1	Offshore	3	9,919	1984	1	234,000	80	46,800	23.59	46,799
3310 543 040 15100	NORFOLK	1	Offshore	3	1,113	1985	1	26,259	80	5,252	23.59	5,251
3310 543 040 15100	NORFOLK	1	Offshore	3	4,049	1985	1	95,513	80	19,103	23.59	19,102
3310 543 040 15100	NORFOLK	1	Offshore	3	4,412	1991	1	104,087	72	29,144	23.59	29,144
3310 543 040 15100	NORFOLK	1	Offshore	3	4,324	1985	1	101,997	80	20,399	23.59	20,399
3310 543 040 15100	NORFOLK	1	Offshore	3	6,385	1984	0	150,633	80	30,127	23.59	0

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Deprecion %	Depreciated Value	Rate Per Foot	Assessed Value
3310 543 040 15100	NORFOLK	1	Offshore	3	2,882	1988	0	67,992	76	16,318	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	8,042	1985	0	189,720	80	37,944	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	9,506	2005	0	224,247	54	103,153	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	2,744	1980	0	64,736	80	12,947	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	2,744	2008	1	64,723	49	33,009	23.59	33,008
3310 543 040 15100	NORFOLK	1	Offshore	3	1,612	1980	0	38,016	80	7,603	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	4,992	1984	0	117,770	80	23,554	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	16,862	1980	0	397,765	80	79,553	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	13,038	2006	1	307,566	52	147,632	23.59	147,631
3310 543 040 15100	NORFOLK	1	Offshore	3	8,363	1984	0	197,288	80	39,458	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	1,992	1991	0	46,989	72	13,157	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	3,146	1980	0	74,215	80	14,843	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	2,649	1962	0	62,489	80	12,498	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	2,026	1979	0	47,795	80	9,559	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	2,697	1978	0	63,615	80	12,723	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	2,571	1962	0	60,658	80	12,132	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	14,337	1980	0	338,210	80	67,642	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	9,696	1985	1	228,736	80	45,747	23.59	45,747
3310 543 040 15100	NORFOLK	1	Offshore	3	4,859	1994	1	114,629	68	36,681	23.59	36,681
3310 543 040 15100	NORFOLK	1	Offshore	3	4,331	1994	0	102,168	68	32,694	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	24,305	1985	1	573,352	80	114,670	23.59	114,670
3310 543 040 15100	NORFOLK	1	Offshore	3	5,236	1995	0	123,526	67	40,763	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	3,669	1984	1	86,544	80	17,309	23.59	17,308
3310 543 040 15100	NORFOLK	1	Offshore	3	4,926	1995	1	116,208	67	38,349	23.59	38,348
3310 543 040 15100	NORFOLK	1	Offshore	3	10,792	1995	1	254,575	67	84,010	23.59	84,009
3310 543 040 15100	NORFOLK	1	Offshore	3	21,464	2006	1	506,336	52	243,041	23.59	182,280
3310 543 040 15100	NORFOLK	1	Offshore	3	6,117	2005	0	144,300	54	66,378	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	5,082	2006	0	119,884	52	57,545	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	4,163	1967	0	98,205	80	19,641	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	4,925	2008	0	116,181	49	59,252	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	3,912	2009	0	92,284	44	51,679	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	3,092	2002	0	72,932	57	31,361	23.59	0
3310 543 040 15100	NORFOLK	1	Offshore	3	3,750	2010	1	88,463	39	53,962	23.59	53,962
3310 543 040 15100	NORFOLK	1	Offshore	3	7,262	2006	1	171,311	52	82,229	23.59	82,229
3310 543 040 15100	NORFOLK	1	Offshore	3	9,087	2006	1	214,362	52	102,894	23.59	102,893
3310 543 040 15100	NORFOLK	1	Offshore	3	5,172	2006	1	122,007	52	58,564	23.59	58,563
3310 543 040 15100	NORFOLK	1	Offshore	4	7,480	2005	1	197,846	54	91,009	26.45	91,009
3310 543 040 15100	NORFOLK	1	Offshore	4	2,782	1971	0	73,578	80	14,716	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	8,651	1971	0	228,830	80	45,766	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	4,251	1971	0	112,449	80	22,490	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	2,749	1971	0	72,705	80	14,541	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	4,006	1968	0	105,959	80	21,192	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	4,984	1975	0	131,827	80	26,365	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	7,480	2005	1	197,846	54	91,009	26.45	91,009
3310 543 040 15100	NORFOLK	1	Offshore	4	8,943	1975	0	236,540	80	47,308	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	1,049	1968	0	27,747	80	5,549	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	7,480	2005	1	197,846	54	91,009	26.45	91,009
3310 543 040 15100	NORFOLK	1	Offshore	4	10,287	1968	0	272,102	80	54,420	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	4,693	1971	0	124,134	80	24,827	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	5,254	1971	0	138,959	80	27,792	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	4,430	1985	0	117,180	80	23,436	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	5,420	1988	0	143,359	76	34,406	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	5,993	1984	0	158,515	80	31,703	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	11,935	1999	1	315,681	62	119,959	26.45	119,958
3310 543 040 15100	NORFOLK	1	Offshore	4	4,264	1981	1	112,779	80	22,556	26.45	22,555
3310 543 040 15100	NORFOLK	1	Offshore	4	6,992	1981	0	184,945	80	36,989	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	5,953	1984	0	157,450	80	31,490	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	7,480	2005	1	197,846	54	91,009	26.45	91,009
3310 543 040 15100	NORFOLK	1	Offshore	4	10,887	1981	0	287,964	80	57,593	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	8,976	2005	1	237,415	54	109,211	26.45	109,210
3310 543 040 15100	NORFOLK	1	Offshore	4	10,824	1981	0	286,295	80	57,259	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	6,284	1981	0	165,691	80	33,138	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	5,245	1971	0	138,718	80	27,744	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	6,022	1981	0	159,282	80	31,856	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	18,839	1981	1	498,302	80	99,660	26.45	99,660
3310 543 040 15100	NORFOLK	1	Offshore	4	11,592	1981	1	306,617	80	61,323	26.45	61,323
3310 543 040 15100	NORFOLK	1	Offshore	4	4,367	1983	0	115,519	80	23,104	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	4,337	1981	0	114,704	80	22,941	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	9,535	1981	1	252,200	80	50,440	26.45	50,440
3310 543 040 15100	NORFOLK	1	Offshore	4	5,493	1968	0	145,281	80	29,056	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	10,917	1968	0	288,742	80	57,748	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	7,653	1981	1	202,431	80	40,486	26.45	40,486
3310 543 040 15100	NORFOLK	1	Offshore	4	9,888	1981	1	261,545	80	52,309	26.45	52,309
3310 543 040 15100	NORFOLK	1	Offshore	4	5,028	1982	1	132,992	80	26,598	26.45	26,598
3310 543 040 15100	NORFOLK	1	Offshore	4	15,288	1965	1	404,371	80	80,874	26.45	80,874
3310 543 040 15100	NORFOLK	1	Offshore	4	4,200	1988	0	111,096	76	26,663	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	4,614	1988	0	122,029	76	29,287	26.45	0
3310 543 040 15100	NORFOLK	1	Offshore	4	8,976	2005	1	237,415	54	109,211	26.45	109,210
3310 543 040 15100	NORFOLK	1	Offshore	6	11,795	2010	0	408,461	39	249,161	34.63	0
3310 543 040 15100	NORFOLK	1	Offshore	6	12,097	2000	1	418,919	61	163,378	34.63	163,378
3310 543 040 15100	NORFOLK	1	Offshore	6	5,686	1972	1	196,892	80	39,378	34.63	39,378
3310 543 040 15100	NORFOLK	1	Offshore	6	11,380	2000	1	394,089	61	153,695	34.63	153,694
3310 543 040 15100	NORFOLK	1	Offshore	6	9,987	2000	1	345,850	61	134,881	34.63	134,881
3310 543 040 15100	NORFOLK	1	Offshore	6	8,952	2000	1	310,008	61	120,903	34.63	120,903
3310 543 040 15100	NORFOLK	1	Offshore	6	5,134	1983	0	177,786	80	35,557	34.63	0
3310 543 040 15100	NORFOLK	1	Offshore	6	5,794	1983	0	200,659	80	40,132	34.63	0
3310 543 040 15100	NORFOLK	1	Offshore	6	6,752	1983	0	233,815	80	46,763	34.63	0
3310 543 040 15100	NORFOLK	1	Offshore	6	2,784	1983	1	96,403	80	19,281	34.63	19,280
3310 543 040 15100	NORFOLK	1	Offshore	6	7,518	1983	1	260,336	80	52,067	34.63	52,067
3310 543 040 15100	NORFOLK	1	Offshore	6	10,432	1983	1	361,260	80	72,252	34.63	72,252
3310 543 040 15100	NORFOLK	1	Offshore	6	8,537	1983	0	295,629	80	59,126	34.63	0

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Deprecion %	Depreciated Value	Rate Per Foot	Assessed Value
3310 543 040 15100	NORFOLK	1	Offshore	6	12,118	1980	1	419,646	80	83,929	34.63	83,929
3310 543 040 15100	NORFOLK	1	Offshore	6	4,307	1983	1	149,151	80	29,830	34.63	29,830
3310 543 040 15100	NORFOLK	1	Offshore	6	19,742	1980	0	683,666	80	136,733	34.63	0
3310 543 040 15100	NORFOLK	1	Offshore	6	6,114	1980	0	211,714	80	42,343	34.63	0
3310 543 040 15100	NORFOLK	1	Offshore	6	2,833	1980	0	98,098	80	19,620	34.63	0
3310 543 040 15100	NORFOLK	1	Offshore	6	8,294	1980	0	287,228	80	57,446	34.63	0
3310 543 040 15100	NORFOLK	1	Offshore	6	11,798	1980	0	408,559	80	81,712	34.63	0
3310 543 040 15100	NORFOLK	1	Offshore	6	12,338	1980	0	427,249	80	85,450	34.63	0
3310 543 040 15100	NORFOLK	1	Offshore	6	9,151	1980	0	316,888	80	63,378	34.63	0
3310 543 040 15100	NORFOLK	1	Offshore	6	9,873	1980	0	341,909	80	68,382	34.63	0
3310 543 040 15100	NORFOLK	1	Offshore	6	9,941	1980	0	344,266	80	68,853	34.63	0
3310 543 040 15100	NORFOLK	1	Offshore	6	16,659	1980	0	576,887	80	115,377	34.63	0
	Total CVA											5,497,000
3401 000 009 00901	BAYHAM	1	Offshore	2	12,321	1978	0	200,094	80	40,019	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	6,636	1986	1	107,764	79	22,630	16.24	22,630
3401 000 009 00901	BAYHAM	1	Offshore	2	5,413	1986	0	87,912	79	18,461	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	3,288	1980	1	53,402	80	10,680	16.24	10,680
3401 000 009 00901	BAYHAM	1	Offshore	2	2,181	1980	0	35,425	80	7,085	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	5,265	1973	0	85,506	80	17,101	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	1,760	1973	0	28,581	80	5,716	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	653	1973	0	10,603	80	2,121	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	3,055	1973	0	49,612	80	9,922	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	4,412	1993	0	71,650	70	21,495	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	2,224	1974	0	36,110	80	7,222	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	2,629	1978	0	42,703	80	8,541	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	7,590	1978	0	123,262	80	24,652	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	417	1986	1	6,766	79	1,421	16.24	1,420
3401 000 009 00901	BAYHAM	1	Offshore	2	5,127	1992	0	83,265	71	24,147	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	4,252	1984	0	69,052	80	13,810	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	3,070	1970	0	49,849	80	9,970	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	2,562	1985	1	41,600	80	8,320	16.24	8,319
3401 000 009 00901	BAYHAM	1	Offshore	2	4,783	1982	0	77,676	80	15,535	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	12,807	1993	0	207,993	70	62,398	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	4,805	1993	0	78,037	70	23,411	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	741	1978	0	12,029	80	2,406	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	5,810	1978	0	94,361	80	18,872	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	3,344	1982	0	54,309	80	10,862	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	2	3,427	1983	0	55,647	80	11,129	16.24	0
3401 000 009 00901	BAYHAM	1	Offshore	3	2,920	2002	1	68,883	57	29,620	23.59	29,619
3401 000 009 00901	BAYHAM	1	Offshore	3	10,327	2006	1	243,614	52	116,935	23.59	87,701
3401 000 009 00901	BAYHAM	1	Offshore	3	3,091	2008	0	72,917	49	37,188	23.59	0
3401 000 009 00901	BAYHAM	1	Offshore	3	3,831	2008	1	90,373	49	46,090	23.59	46,090
3401 000 009 00901	BAYHAM	1	Offshore	3	535	2010	1	12,621	39	7,699	23.59	7,698
3401 000 009 00901	BAYHAM	1	Offshore	3	2,596	2010	1	81,240	39	37,356	23.59	37,356
3401 000 009 00901	BAYHAM	1	Offshore	3	6,568	2005	1	154,939	54	71,272	23.59	71,271
3401 000 009 00901	BAYHAM	1	Offshore	3	4,978	2005	1	117,431	54	54,018	23.59	54,018
3401 000 009 00901	BAYHAM	1	Offshore	3	2,922	2002	1	68,930	57	29,640	23.59	29,639
3401 000 009 00901	BAYHAM	1	Offshore	3	5,294	2005	1	124,885	54	57,447	23.59	57,447
3401 000 009 00901	BAYHAM	1	Offshore	3	3,024	2005	1	71,336	54	32,815	23.59	32,814
3401 000 009 00901	BAYHAM	1	Offshore	3	5,722	2005	1	134,982	54	62,092	23.59	62,091
3401 000 009 00901	BAYHAM	1	Offshore	3	3,753	2006	1	88,533	52	42,496	23.59	42,495
3401 000 009 00901	BAYHAM	1	Offshore	3	12,240	2010	1	288,742	39	176,132	23.59	176,132
3401 000 009 00901	BAYHAM	1	Offshore	3	512	2001	1	12,078	59	4,952	23.59	4,952
3401 000 009 00901	BAYHAM	1	Offshore	3	4,831	2010	1	113,963	39	69,518	23.59	69,517
3401 000 009 00901	BAYHAM	1	Offshore	3	3,046	1995	1	71,855	67	23,712	23.59	23,712
3401 000 009 00901	BAYHAM	1	Offshore	4	5,312	1973	0	140,494	80	28,099	26.45	0
3401 000 009 00901	BAYHAM	1	Offshore	4	4,783	1973	0	126,507	80	25,301	26.45	0
3401 000 009 00901	BAYHAM	1	Offshore	4	2,568	1973	0	67,912	80	13,582	26.45	0
3401 000 009 00901	BAYHAM	1	Offshore	4	7,381	1973	0	195,234	80	39,047	26.45	0
3401 000 009 00901	BAYHAM	1	Offshore	4	3,028	1975	0	80,099	80	16,020	26.45	0
3401 000 009 00901	BAYHAM	1	Offshore	4	4,281	1975	1	113,226	80	22,645	26.45	22,645
3401 000 009 00901	BAYHAM	1	Offshore	4	1,732	1975	0	45,808	80	9,162	26.45	0
3401 000 009 00901	BAYHAM	1	Offshore	4	16,273	1992	0	430,417	71	124,821	26.45	0
3401 000 009 00901	BAYHAM	1	Offshore	4	5,726	1992	0	151,449	71	43,920	26.45	0
3401 000 009 00901	BAYHAM	1	Offshore	4	5,406	1970	0	142,993	80	28,599	26.45	0
3401 000 009 00901	BAYHAM	1	Offshore	4	5,783	1970	0	152,970	80	30,594	26.45	0
3401 000 009 00901	BAYHAM	1	Offshore	4	719	1999	1	19,025	62	7,230	26.45	7,229
3401 000 009 00901	BAYHAM	1	Offshore	4	719	1970	0	19,025	80	3,805	26.45	0
3401 000 009 00901	BAYHAM	1	Offshore	4	3,448	1978	1	91,193	80	18,239	26.45	18,238
3401 000 009 00901	BAYHAM	1	Offshore	4	8,435	1982	1	223,102	80	44,620	26.45	44,620
3401 000 009 00901	BAYHAM	1	Offshore	4	6,016	1981	1	159,125	80	31,825	26.45	31,825
3401 000 009 00901	BAYHAM	1	Offshore	4	4,846	1983	1	128,171	80	25,634	26.45	25,634
3401 000 009 00901	BAYHAM	1	Offshore	4	7,301	1983	1	193,116	80	38,623	26.45	38,623
3401 000 009 00901	BAYHAM	1	Offshore	4	3,847	1983	1	101,742	80	20,348	26.45	20,348
3401 000 009 00901	BAYHAM	1	Offshore	4	5,628	1983	1	148,865	80	29,773	26.45	29,772
3401 000 009 00901	BAYHAM	1	Offshore	4	4,907	1983	1	129,786	80	25,957	26.45	25,957
3401 000 009 00901	BAYHAM	1	Offshore	4	8,976	2005	1	237,415	54	109,211	26.45	109,210
3401 000 009 00901	BAYHAM	1	Offshore	4	8,976	2005	1	237,415	54	109,211	26.45	109,210
3401 000 009 00901	BAYHAM	1	Offshore	4	7,480	2005	1	197,846	54	91,009	26.45	91,009
3401 000 009 00901	BAYHAM	1	Offshore	4	8,976	2005	1	237,415	54	109,211	26.45	109,210
3401 000 009 00901	BAYHAM	1	Offshore	4	7,480	2005	1	197,846	54	91,009	26.45	91,009
3401 000 009 00901	BAYHAM	1	Offshore	6	7,157	1973	1	247,852	80	49,570	34.63	49,570
3401 000 009 00901	BAYHAM	1	Offshore	6	22,209	1973	0	769,093	80	153,819	34.63	0
3401 000 009 00901	BAYHAM	1	Offshore	6	2,464	1973	0	85,342	80	17,068	34.63	0
3401 000 009 00901	BAYHAM	1	Offshore	6	1,527	1973	0	52,895	80	10,579	34.63	0
3401 000 009 00901	BAYHAM	1	Offshore	6	4,946	1973	0	171,295	80	34,259	34.63	0
3401 000 009 00901	BAYHAM	1	Offshore	6	38,763	2001	1	1,342,363	59	550,369	34.63	550,368
3401 000 009 00901	BAYHAM	1	Offshore	6	5,295	2002	1	183,366	57	78,847	34.63	78,847
3401 000 009 00901	BAYHAM	1	Offshore	6	5,941	2002	1	205,737	57	88,467	34.63	88,466
3401 000 009 00901	BAYHAM	1	Offshore	6	2,008	2010	1	69,537	39	42,418	34.63	42,417

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Deprecion %	Depreciated Value	Rate Per Foot	Assessed Value
3401 000 009 00901	BAYHAM	1	Offshore	6	9,020	1964	1	312,352	80	62,470	34.63	62,470
3401 000 009 00901	BAYHAM	1	Offshore	8	22,967	1964	1	1,132,291	80	226,458	49.30	226,458
	Total CVA											2,748,000
3408 000 070 00701	MALAHIDE	1	Offshore	2	4,519	1975	0	73,394	80	14,679	16.24	0
3408 000 070 00701	MALAHIDE	1	Offshore	2	7,870	1982	0	127,810	80	25,562	16.24	0
3408 000 070 00701	MALAHIDE	1	Offshore	2	5,936	1980	0	96,406	80	19,281	16.24	0
3408 000 070 00701	MALAHIDE	1	Offshore	2	7,171	1978	0	116,459	80	23,292	16.24	0
3408 000 070 00701	MALAHIDE	1	Offshore	2	5,915	1971	0	96,052	80	19,210	16.24	0
3408 000 070 00701	MALAHIDE	1	Offshore	2	1,593	1971	1	25,874	80	5,175	16.24	5,174
3408 000 070 00701	MALAHIDE	1	Offshore	2	2,035	1985	0	33,053	80	6,611	16.24	0
3408 000 070 00701	MALAHIDE	1	Offshore	2	6,091	1971	0	98,918	80	19,784	16.24	0
3408 000 070 00701	MALAHIDE	1	Offshore	2	5,371	1971	1	87,232	80	17,446	16.24	17,446
3408 000 070 00701	MALAHIDE	1	Offshore	2	4,351	1978	1	70,668	80	14,134	16.24	14,133
3408 000 070 00701	MALAHIDE	1	Offshore	2	4,557	1978	0	74,009	80	14,802	16.24	0
3408 000 070 00701	MALAHIDE	1	Offshore	2	5,716	1978	0	92,827	80	18,565	16.24	0
3408 000 070 00701	MALAHIDE	1	Offshore	2	1,717	1985	1	27,890	80	5,578	16.24	5,578
3408 000 070 00701	MALAHIDE	1	Offshore	2	2,664	1980	0	43,263	80	8,653	16.24	0
3408 000 070 00701	MALAHIDE	1	Offshore	2	4,664	1985	1	75,749	80	15,150	16.24	15,149
3408 000 070 00701	MALAHIDE	1	Offshore	2	188	1981	1	3,053	80	611	16.24	610
3408 000 070 00701	MALAHIDE	1	Offshore	3	5,300	2003	1	125,027	57	53,762	23.59	53,761
3408 000 070 00701	MALAHIDE	1	Offshore	3	5,469	2004	1	129,014	56	56,766	23.59	56,766
3408 000 070 00701	MALAHIDE	1	Offshore	3	2,800	2006	0	66,052	52	31,705	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	3,610	1998	0	85,152	63	31,506	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	514	2002	0	12,132	57	5,217	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	5,849	2006	0	137,978	52	66,229	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	5,849	2006	1	137,978	52	66,229	23.59	66,229
3408 000 070 00701	MALAHIDE	1	Offshore	3	2,719	2006	1	64,141	52	30,788	23.59	30,787
3408 000 070 00701	MALAHIDE	1	Offshore	3	1,325	2001	0	31,257	59	12,815	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	3,228	2002	0	76,149	57	32,744	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	4,867	2002	1	114,813	57	49,369	23.59	49,369
3408 000 070 00701	MALAHIDE	1	Offshore	3	3,926	2009	0	92,614	44	51,864	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	5,192	2009	1	122,479	44	68,588	23.59	68,588
3408 000 070 00701	MALAHIDE	1	Offshore	3	2,843	2004	0	67,066	56	29,509	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	5,400	2001	0	127,386	59	52,228	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	5,380	2006	1	126,914	52	60,919	23.59	60,918
3408 000 070 00701	MALAHIDE	1	Offshore	3	8,546	2004	0	201,600	56	88,704	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	6,424	2005	1	151,542	54	69,709	23.59	69,709
3408 000 070 00701	MALAHIDE	1	Offshore	3	320	2003	0	7,549	57	3,246	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	5,936	2001	0	140,030	59	57,412	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	2,488	2005	0	58,692	54	26,998	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	400	2001	0	9,436	59	3,869	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	1,537	2006	0	36,258	52	17,404	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	20	2001	0	472	59	193	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	3,446	2006	0	81,291	52	39,020	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	9,913	1999	0	233,848	62	88,862	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	2,400	2002	0	56,616	57	24,345	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	3	2,432	2005	0	57,371	54	26,391	23.59	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	3,886	1981	1	102,780	80	20,556	26.45	20,556
3408 000 070 00701	MALAHIDE	1	Offshore	4	4,459	1999	0	117,940	62	44,817	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	11,434	1999	0	302,441	62	114,928	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	12,471	1985	1	329,858	80	65,972	26.45	65,971
3408 000 070 00701	MALAHIDE	1	Offshore	4	23,982	1971	0	634,324	80	126,865	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	3,399	1971	1	89,904	80	17,981	26.45	17,980
3408 000 070 00701	MALAHIDE	1	Offshore	4	11,352	1999	0	300,251	62	114,095	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	5,808	2001	1	153,622	59	62,985	26.45	62,984
3408 000 070 00701	MALAHIDE	1	Offshore	4	6,232	1985	1	164,836	80	32,967	26.45	32,967
3408 000 070 00701	MALAHIDE	1	Offshore	4	11,465	1999	0	303,262	62	115,240	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	4,443	1985	1	117,517	80	23,503	26.45	23,503
3408 000 070 00701	MALAHIDE	1	Offshore	4	2,645	2001	1	69,960	59	28,684	26.45	28,683
3408 000 070 00701	MALAHIDE	1	Offshore	4	9,767	1985	1	258,337	80	51,667	26.45	51,667
3408 000 070 00701	MALAHIDE	1	Offshore	4	5,630	1968	0	148,914	80	29,783	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	11,434	1999	0	302,431	62	114,924	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	11,373	1999	0	300,816	62	114,310	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	3,231	1980	0	85,460	80	17,092	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	3,161	1980	0	83,608	80	16,722	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	5,098	1968	0	134,842	80	26,968	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	2,557	2001	1	67,633	59	27,729	26.45	27,729
3408 000 070 00701	MALAHIDE	1	Offshore	4	1,818	1985	1	48,086	80	9,617	26.45	9,617
3408 000 070 00701	MALAHIDE	1	Offshore	4	14,900	1999	1	394,094	62	149,756	26.45	149,755
3408 000 070 00701	MALAHIDE	1	Offshore	4	4,070	1968	0	107,650	80	21,530	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	4,372	1985	0	115,639	80	23,128	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	18,324	1985	0	484,670	80	96,934	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	5,199	1970	0	137,511	80	27,502	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	5,631	1970	0	148,932	80	29,786	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	5,476	1970	0	144,840	80	28,968	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	5,476	1999	1	144,840	62	55,039	26.45	55,039
3408 000 070 00701	MALAHIDE	1	Offshore	4	11,520	1968	0	304,705	80	60,941	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	11,520	1999	1	304,705	62	115,788	26.45	115,787
3408 000 070 00701	MALAHIDE	1	Offshore	4	6,998	1971	0	185,085	80	37,017	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	6,998	1999	1	185,085	62	70,332	26.45	70,332
3408 000 070 00701	MALAHIDE	1	Offshore	4	4,405	1971	0	116,521	80	23,304	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	4,405	1999	1	116,521	62	44,278	26.45	44,278
3408 000 070 00701	MALAHIDE	1	Offshore	4	12,899	1981	1	341,178	80	68,236	26.45	68,235
3408 000 070 00701	MALAHIDE	1	Offshore	4	6,836	1971	1	180,811	80	36,162	26.45	36,162
3408 000 070 00701	MALAHIDE	1	Offshore	4	2,605	1971	1	68,900	80	13,780	26.45	13,780
3408 000 070 00701	MALAHIDE	1	Offshore	4	8,267	1985	1	218,654	80	43,731	26.45	43,730
3408 000 070 00701	MALAHIDE	1	Offshore	4	33,636	1985	1	889,666	80	177,933	26.45	177,933
3408 000 070 00701	MALAHIDE	1	Offshore	4	16,982	1980	0	449,169	80	89,834	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	9,620	1980	1	254,443	80	50,889	26.45	50,888
3408 000 070 00701	MALAHIDE	1	Offshore	4	2,248	1985	0	59,460	80	11,892	26.45	0

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Deprecion %	Depreciated Value	Rate Per Foot	Assessed Value
3408 000 070 00701	MALAHIDE	1	Offshore	4	2,703	1980	0	71,506	80	14,301	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	1,755	2001	0	46,420	59	19,032	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	8,280	1994	0	219,006	68	70,082	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	1,714	1986	1	45,336	79	9,521	26.45	9,520
3408 000 070 00701	MALAHIDE	1	Offshore	4	5,325	1980	1	140,846	80	28,169	26.45	28,169
3408 000 070 00701	MALAHIDE	1	Offshore	4	5,050	1981	1	133,560	80	26,712	26.45	26,712
3408 000 070 00701	MALAHIDE	1	Offshore	4	5,299	1999	0	140,147	62	53,256	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	17,470	2002	0	462,082	57	198,695	26.45	0
3408 000 070 00701	MALAHIDE	1	Offshore	4	7,578	2005	1	200,438	54	92,202	26.45	92,201
3408 000 070 00701	MALAHIDE	1	Offshore	4	7,480	2005	1	197,846	54	91,009	26.45	91,009
3408 000 070 00701	MALAHIDE	1	Offshore	4	7,480	2005	1	197,846	54	91,009	26.45	91,009
3408 000 070 00701	MALAHIDE	1	Offshore	6	41,664	1975	1	1,442,810	80	288,562	34.63	216,421
3408 000 070 00701	MALAHIDE	1	Offshore	6	15,395	1970	0	533,129	80	106,626	34.63	0
3408 000 070 00701	MALAHIDE	1	Offshore	6	15,363	1970	0	532,021	80	106,404	34.63	0
3408 000 070 00701	MALAHIDE	1	Offshore	6	7,900	1970	0	273,577	80	54,715	34.63	0
3408 000 070 00701	MALAHIDE	1	Offshore	6	4,071	1970	0	140,979	80	28,196	34.63	0
3408 000 070 00701	MALAHIDE	1	Offshore	6	4,446	1970	0	153,965	80	30,793	34.63	0
3408 000 070 00701	MALAHIDE	1	Offshore	6	4,071	1970	0	140,979	80	28,196	34.63	0
3408 000 070 00701	MALAHIDE	1	Offshore	6	11,276	1999	1	390,486	62	148,385	34.63	148,384
3408 000 070 00701	MALAHIDE	1	Offshore	6	516	1999	1	17,885	62	6,796	34.63	6,796
3408 000 070 00701	MALAHIDE	1	Offshore	6	68,167	2002	0	2,360,623	57	1,015,068	34.63	0
3408 000 070 00701	MALAHIDE	1	Offshore	6	41,085	2002	1	1,422,774	57	611,793	34.63	611,792
3408 000 070 00701	MALAHIDE	1	Offshore	6	27,211	2002	1	942,317	57	405,196	34.63	405,196
3408 000 070 00701	MALAHIDE	1	Offshore	6	6,270	2010	0	217,130	39	132,449	34.63	0
3408 000 070 00701	MALAHIDE	1	Offshore	6	14,084	2001	1	487,729	59	199,969	34.63	199,968
3408 000 070 00701	MALAHIDE	1	Offshore	6	11,504	1975	1	398,384	80	79,677	34.63	59,757
3408 000 070 00701	MALAHIDE	1	Offshore	6	21,600	1975	0	748,008	80	149,602	34.63	0
3408 000 070 00701	MALAHIDE	1	Offshore	6	6,270	2010	1	217,130	39	132,449	34.63	132,449
3408 000 070 00701	MALAHIDE	1	Offshore	6	9,600	2001	1	332,448	59	136,304	34.63	136,303
3408 000 070 00701	MALAHIDE	1	Offshore	6	17,253	2010	1	597,471	39	364,458	34.63	364,457
3408 000 070 00701	MALAHIDE	1	Offshore	6	5,805	2002	1	201,027	57	86,442	34.63	86,441
3408 000 070 00701	MALAHIDE	1	Offshore	6	6,105	2001	1	211,416	59	86,681	34.63	86,680
3408 000 070 00701	MALAHIDE	1	Offshore	6	11,745	2002	0	406,729	57	174,894	34.63	0
3408 000 070 00701	MALAHIDE	1	Offshore	6	17,550	2002	0	607,757	57	261,335	34.63	0
3408 000 070 00701	MALAHIDE	1	Offshore	8	29,843	1964	1	1,471,251	80	294,250	49.30	294,250
3408 000 070 00701	MALAHIDE	1	Offshore	8	17,500	2002	1	862,750	57	370,983	49.30	370,982
3408 000 070 00701	MALAHIDE	1	Offshore	10	44,553	2002	1	2,196,463	57	944,479	49.30	944,479
	Total CVA											6,084,000
3418 000 011 00901	YARMOUTH	1	Offshore	3	176	2001	1	4,152	59	1,702	23.59	1,702
3418 000 011 00901	YARMOUTH	1	Offshore	3	21,377	1995	0	504,273	67	166,410	23.59	0
3418 000 011 00901	YARMOUTH	1	Offshore	3	1,050	2006	1	24,770	52	11,889	23.59	11,889
3418 000 011 00901	YARMOUTH	1	Offshore	4	2,385	1980	0	63,077	80	12,615	26.45	0
3418 000 011 00901	YARMOUTH	1	Offshore	4	9,174	1986	0	242,652	79	50,957	26.45	0
3418 000 011 00901	YARMOUTH	1	Offshore	4	8,489	1985	1	224,525	80	44,905	26.45	44,904
3418 000 011 00901	YARMOUTH	1	Offshore	4	5,099	1985	1	134,857	80	26,971	26.45	26,971
3418 000 011 00901	YARMOUTH	1	Offshore	4	23,708	1985	1	627,067	80	125,413	26.45	125,413
3418 000 011 00901	YARMOUTH	1	Offshore	4	13,440	1986	1	355,488	79	74,652	26.45	74,652
3418 000 011 00901	YARMOUTH	1	Offshore	4	4,610	1985	0	121,943	80	24,389	26.45	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	12,085	1999	1	418,499	62	159,030	34.63	159,029
3418 000 011 00901	YARMOUTH	1	Offshore	6	11,751	1999	1	406,939	62	154,637	34.63	154,636
3418 000 011 00901	YARMOUTH	1	Offshore	6	11,425	1999	1	395,652	62	150,348	34.63	150,347
3418 000 011 00901	YARMOUTH	1	Offshore	6	11,971	1999	1	414,552	62	157,530	34.63	157,529
3418 000 011 00901	YARMOUTH	1	Offshore	6	1,727	1999	1	59,803	62	22,725	34.63	22,724
3418 000 011 00901	YARMOUTH	1	Offshore	6	14,204	1971	0	491,871	80	98,374	34.63	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	14,008	1975	0	485,106	80	97,021	34.63	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	14,218	1975	0	492,369	80	98,474	34.63	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	967	1971	0	33,473	80	6,695	34.63	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	1,646	1975	0	57,008	80	11,402	34.63	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	128	1975	0	4,433	80	887	34.63	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	7,294	1971	0	252,608	80	50,522	34.63	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	7,240	1975	0	250,712	80	50,142	34.63	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	7,300	1975	0	252,799	80	50,560	34.63	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	6,639	1971	0	229,909	80	45,982	34.63	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	6,720	1975	0	232,714	80	46,543	34.63	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	28,350	1975	0	981,761	80	196,352	34.63	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	6,606	1975	0	228,766	80	45,753	34.63	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	14,077	1971	0	487,487	80	97,497	34.63	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	14,127	1975	0	489,218	80	97,844	34.63	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	14,108	1975	0	488,560	80	97,712	34.63	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	9,363	1971	0	324,241	80	64,848	34.63	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	9,247	1975	0	320,224	80	64,045	34.63	0
3418 000 011 00901	YARMOUTH	1	Offshore	6	9,103	1975	0	315,237	80	63,047	34.63	0
	Total CVA											929,000
3424 000 010 00701	SOUTHWOLD	1	Offshore	6	10,275	1971	0	355,811	80	71,162	34.63	0
3424 000 010 00701	SOUTHWOLD	1	Offshore	6	9,201	1975	0	318,633	80	63,727	34.63	0
3424 000 010 00701	SOUTHWOLD	1	Offshore	6	11,567	1975	0	400,565	80	80,113	34.63	0
3424 000 010 00701	SOUTHWOLD	1	Offshore	6	3,495	1975	0	121,039	80	24,208	34.63	0
3424 000 010 00701	SOUTHWOLD	1	Offshore	6	3,515	1971	0	121,722	80	24,344	34.63	0
3424 000 010 00701	SOUTHWOLD	1	Offshore	6	3,656	1975	0	126,607	80	25,321	34.63	0
3424 000 010 00701	SOUTHWOLD	3	All Other	6	5,469	1970	1	251,191	65	87,917	45.93	87,916
3424 000 010 00701	SOUTHWOLD	3	All Other	6	5,469	1970	1	251,191	65	87,917	45.93	87,916
	Total CVA											153,000
3429 000 002 50000	DUNWICH	1	Offshore	6	10,211	1999	1	353,594	62	134,366	34.63	134,365
3429 000 002 50000	DUNWICH	1	Offshore	6	11,407	1999	1	395,020	62	150,107	34.63	150,107
	Total CVA											284,000
3434 000 050 50000	ALDBOROUGH	1	Offshore	6	570	1999	1	19,728	62	7,497	34.63	7,496
3434 000 050 50000	ALDBOROUGH	1	Offshore	6	11,944	1999	1	413,629	62	157,179	34.63	157,178

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Deprecion %	Depreciated Value	Rate Per Foot	Assessed Value
3434 000 050 50000	ALDBOROUGH	1	Offshore	6	11,978	1999	1	414,798	62	157,623	34.63	157,623
3434 000 050 50000	ALDBOROUGH	1	Offshore	6	11,919	1999	1	412,752	62	156,846	34.63	156,845
3434 000 050 50000	ALDBOROUGH	1	Offshore	6	11,964	1999	1	414,309	62	157,437	34.63	157,437
3434 000 050 50000	ALDBOROUGH	1	Offshore	6	11,882	1999	1	411,464	62	156,356	34.63	156,356
3434 000 050 50000	ALDBOROUGH	1	Offshore	6	10,242	1999	1	354,675	62	134,776	34.63	134,776
	Total CVA											927,000
3650 010 001 90202	ROMNEY	2	Plastic	3	31	2000	1	465	35	302	14.99	302
3650 010 001 90202	ROMNEY	2	Plastic	3	1,737	2000	1	26,038	35	16,924	14.99	16,924
3650 010 001 90202	ROMNEY	2	Plastic	3	126	2000	1	1,889	35	1,228	14.99	1,227
3650 010 001 90202	ROMNEY	2	Plastic	3	1,782	2000	1	26,712	35	17,363	14.99	17,362
3650 010 001 90202	ROMNEY	2	Plastic	3	30	2000	1	450	35	292	14.99	292
3650 010 001 90202	ROMNEY	2	Plastic	3	387	1993	1	5,807	50	2,903	14.99	2,903
3650 010 001 90202	ROMNEY	2	Plastic	3	241	1993	1	3,620	50	1,810	14.99	1,809
3650 010 001 90202	ROMNEY	2	Plastic	3	290	1993	1	4,353	50	2,177	14.99	2,176
3650 010 001 90202	ROMNEY	2	Plastic	3	628	1992	1	9,407	51	4,609	14.99	4,609
3650 010 001 90202	ROMNEY	2	Plastic	3	52	1992	1	779	51	382	14.99	381
3650 010 001 90202	ROMNEY	2	Plastic	3	1,804	1992	1	27,040	51	13,250	14.99	13,249
3650 010 001 90202	ROMNEY	2	Plastic	3	453	1992	1	6,790	51	3,327	14.99	3,326
3650 010 001 90202	ROMNEY	2	Plastic	3	1,600	1990	1	23,984	52	11,512	14.99	11,512
3650 010 001 90202	ROMNEY	2	Plastic	3	848	1990	1	12,712	52	6,102	14.99	6,101
3650 010 001 90202	ROMNEY	2	Plastic	3	1,493	1995	0	22,377	47	11,860	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	1,126	1995	0	16,874	47	8,943	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	1,594	1995	1	23,896	47	12,665	14.99	12,665
3650 010 001 90202	ROMNEY	2	Plastic	3	1,191	1990	1	17,847	52	8,567	14.99	8,566
3650 010 001 90202	ROMNEY	2	Plastic	3	541	1990	0	8,104	52	3,890	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	418	1990	0	6,264	52	3,007	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	118	1988	1	1,766	54	812	14.99	812
3650 010 001 90202	ROMNEY	2	Plastic	3	2,095	1988	1	31,404	54	14,446	14.99	14,445
3650 010 001 90202	ROMNEY	2	Plastic	3	1,097	1988	1	16,444	54	7,564	14.99	7,564
3650 010 001 90202	ROMNEY	2	Plastic	3	880	1988	1	13,186	54	6,065	14.99	6,065
3650 010 001 90202	ROMNEY	2	Plastic	3	547	1990	1	8,201	52	3,937	14.99	3,936
3650 010 001 90202	ROMNEY	2	Plastic	3	435	1990	1	6,516	52	3,128	14.99	3,127
3650 010 001 90202	ROMNEY	2	Plastic	3	399	1990	1	5,988	52	2,874	14.99	2,874
3650 010 001 90202	ROMNEY	2	Plastic	3	408	1988	1	6,110	54	2,810	14.99	2,810
3650 010 001 90202	ROMNEY	2	Plastic	3	643	1988	1	9,646	54	4,437	14.99	4,436
3650 010 001 90202	ROMNEY	2	Plastic	3	1,076	1988	1	16,131	54	7,420	14.99	7,420
3650 010 001 90202	ROMNEY	2	Plastic	3	908	1988	1	13,610	54	6,260	14.99	6,260
3650 010 001 90202	ROMNEY	2	Plastic	3	540	1990	1	8,088	52	3,882	14.99	3,882
3650 010 001 90202	ROMNEY	2	Plastic	3	405	1990	1	6,077	52	2,917	14.99	2,917
3650 010 001 90202	ROMNEY	2	Plastic	3	397	1990	1	5,958	52	2,860	14.99	2,859
3650 010 001 90202	ROMNEY	2	Plastic	3	390	1990	1	5,847	52	2,806	14.99	2,806
3650 010 001 90202	ROMNEY	2	Plastic	3	542	1990	1	8,118	52	3,897	14.99	3,896
3650 010 001 90202	ROMNEY	2	Plastic	3	450	1990	1	6,746	52	3,238	14.99	3,237
3650 010 001 90202	ROMNEY	2	Plastic	3	430	1990	1	6,453	52	3,097	14.99	3,097
3650 010 001 90202	ROMNEY	2	Plastic	3	1,689	1998	0	25,322	40	15,193	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	856	1993	0	12,831	50	6,416	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	495	1990	0	7,420	52	3,562	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	328	1990	0	4,917	52	2,360	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	334	1990	0	5,000	52	2,400	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	1,600	1990	0	23,984	52	11,512	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	217	1990	0	3,250	52	1,560	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	2,028	1990	0	30,396	52	14,590	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	589	1990	0	8,829	52	4,238	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	702	1990	1	10,523	52	5,051	14.99	5,051
3650 010 001 90202	ROMNEY	2	Plastic	3	2,010	1990	1	30,132	52	14,464	14.99	14,463
3650 010 001 90202	ROMNEY	2	Plastic	3	1,040	1988	0	15,583	54	7,168	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	913	1988	0	13,693	54	6,299	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	139	1988	0	2,077	54	956	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	1,170	1988	0	17,536	54	8,066	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	468	1988	0	7,011	54	3,225	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	350	1988	0	5,253	54	2,416	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	441	1996	1	6,614	44	3,704	14.99	3,703
3650 010 001 90202	ROMNEY	2	Plastic	3	679	1990	0	10,175	52	4,884	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	814	1990	0	12,204	52	5,858	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	760	1992	1	11,388	51	5,580	14.99	5,580
3650 010 001 90202	ROMNEY	2	Plastic	3	252	1992	1	3,784	51	1,854	14.99	1,854
3650 010 001 90202	ROMNEY	2	Plastic	3	1,955	1997	1	29,303	42	16,996	14.99	16,995
3650 010 001 90202	ROMNEY	2	Plastic	3	1,586	1997	1	23,776	42	13,790	14.99	13,790
3650 010 001 90202	ROMNEY	2	Plastic	3	1,484	1997	1	22,250	42	12,905	14.99	12,904
3650 010 001 90202	ROMNEY	2	Plastic	3	229	1992	1	3,431	51	1,681	14.99	1,681
3650 010 001 90202	ROMNEY	2	Plastic	3	876	1997	1	13,132	42	7,616	14.99	7,616
3650 010 001 90202	ROMNEY	2	Plastic	3	2,578	1992	1	38,644	51	18,936	14.99	18,935
3650 010 001 90202	ROMNEY	2	Plastic	3	1,672	1992	1	25,061	51	12,280	14.99	12,279
3650 010 001 90202	ROMNEY	2	Plastic	3	121	1993	1	1,815	50	907	14.99	907
3650 010 001 90202	ROMNEY	2	Plastic	3	357	1993	1	5,345	50	2,673	14.99	2,672
3650 010 001 90202	ROMNEY	2	Plastic	3	30	1992	1	450	51	220	14.99	220
3650 010 001 90202	ROMNEY	2	Plastic	3	357	1990	0	5,345	52	2,566	14.99	0
3650 010 001 90202	ROMNEY	2	Plastic	3	375	2013	1	5,618	8	5,168	14.99	5,168
3650 010 001 90202	ROMNEY	2	Plastic	3	352	2013	1	5,276	8	4,854	14.99	4,854
3650 010 001 90202	ROMNEY	2	Plastic	3	1,131	1996	1	16,949	44	9,491	14.99	9,491
3650 010 001 90202	ROMNEY	2	Plastic	3	569	1992	1	8,529	51	4,179	14.99	4,179
3650 010 001 90202	ROMNEY	2	Plastic	3	569	1992	1	8,529	51	4,179	14.99	4,179
3650 010 001 90202	ROMNEY	2	Plastic	3	2,618	1992	1	39,244	51	19,229	14.99	19,229
3650 010 001 90202	ROMNEY	2	Plastic	3	2,618	1992	1	39,244	51	19,229	14.99	19,229
3650 010 001 90202	ROMNEY	2	Plastic	3	1,617	1992	1	24,239	51	11,877	14.99	11,877
3650 010 001 90202	ROMNEY	2	Plastic	4	250	2001	1	4,515	32	3,070	18.06	3,070
3650 010 001 90202	ROMNEY	2	Plastic	4	1,361	2001	1	24,580	32	16,714	18.06	16,714
3650 010 001 90202	ROMNEY	2	Plastic	4	94	2001	0	1,698	32	1,154	18.06	0
3650 010 001 90202	ROMNEY	2	Plastic	4	2,618	2001	0	47,281	32	32,151	18.06	0
3650 010 001 90202	ROMNEY	2	Plastic	4	46	2001	0	831	32	565	18.06	0

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Deprecion %	Depreciated Value	Rate Per Foot	Assessed Value
3650 010 001 90202	ROMNEY	2	Plastic	4	370	2001	1	6,682	32	4,544	18.06	4,543
3650 010 001 90202	ROMNEY	2	Plastic	4	493	2001	1	8,904	32	6,054	18.06	6,054
3650 010 001 90202	ROMNEY	2	Plastic	4	971	2001	1	17,536	32	11,925	18.06	11,924
3650 010 001 90202	ROMNEY	2	Plastic	4	1,468	2001	1	26,512	32	18,028	18.06	18,028
3650 010 001 90202	ROMNEY	2	Plastic	4	416	2001	1	7,513	32	5,109	18.06	5,108
3650 010 001 90202	ROMNEY	2	Plastic	4	765	2001	1	13,816	32	9,395	18.06	9,394
3650 010 001 90202	ROMNEY	2	Plastic	4	3,812	2000	0.8	68,845	35	44,749	18.06	35,799
3650 010 001 90202	ROMNEY	2	Plastic	4	3,812	2000	1	68,845	35	44,749	18.06	44,749
3650 010 001 90202	ROMNEY	2	Plastic	4	5,134	2000	0.8	92,720	35	60,268	18.06	48,214
3650 010 001 90202	ROMNEY	2	Plastic	4	5,134	2000	1	92,720	35	60,268	18.06	60,268
3650 010 001 90202	ROMNEY	2	Plastic	4	48	2000	1	867	35	563	18.06	563
3650 010 001 90202	ROMNEY	2	Plastic	4	2,780	2000	1	50,207	35	32,634	18.06	32,634
3650 010 001 90202	ROMNEY	2	Plastic	4	1,435	1997	1	25,914	42	15,030	18.06	15,030
3650 010 001 90202	ROMNEY	2	Plastic	4	2,157	1998	1	38,951	40	23,371	18.06	23,370
3650 010 001 90202	ROMNEY	2	Plastic	4	168	1990	0	3,027	52	1,453	18.06	0
3650 010 001 90202	ROMNEY	2	Plastic	4	2,117	1990	0	38,242	52	18,356	18.06	0
3650 010 001 90202	ROMNEY	2	Plastic	4	149	1990	1	2,697	52	1,295	18.06	1,294
3650 010 001 90202	ROMNEY	2	Plastic	4	1,440	1992	1	26,005	51	12,743	18.06	12,742
3650 010 001 90202	ROMNEY	2	Plastic	4	956	1990	1	17,261	52	8,285	18.06	8,285
3650 010 001 90202	ROMNEY	2	Plastic	4	2,593	1990	1	46,827	52	22,477	18.06	22,476
3650 010 001 90202	ROMNEY	2	Plastic	4	602	1990	1	10,872	52	5,219	18.06	5,218
3650 010 001 90202	ROMNEY	2	Plastic	4	393	1992	1	7,093	51	3,475	18.06	3,475
3650 010 001 90202	ROMNEY	2	Plastic	4	464	1992	1	8,383	51	4,108	18.06	4,107
3650 010 001 90202	ROMNEY	2	Plastic	4	93	1992	1	1,685	51	826	18.06	825
3650 010 001 90202	ROMNEY	2	Plastic	4	319	1992	1	5,763	51	2,824	18.06	2,823
3650 010 001 90202	ROMNEY	2	Plastic	4	2,123	1992	1	38,348	51	18,791	18.06	18,790
3650 010 001 90202	ROMNEY	2	Plastic	4	6,298	2002	1	113,742	30	79,619	18.06	79,619
3650 010 001 90202	ROMNEY	2	Plastic	4	357	2002	1	6,449	30	4,514	18.06	4,514
3650 010 001 90202	ROMNEY	2	Plastic	4	1,528	2002	1	27,601	30	19,321	18.06	19,320
3650 010 001 90202	ROMNEY	2	Plastic	4	490	2002	1	8,856	30	6,199	18.06	6,199
3650 010 001 90202	ROMNEY	2	Plastic	4	91	2005	1	1,643	22	1,282	18.06	1,281
3650 010 001 90202	ROMNEY	2	Plastic	4	325	2005	1	5,870	22	4,578	18.06	4,578
3650 010 001 90202	ROMNEY	2	Plastic	4	1,907	2005	1	34,440	22	26,864	18.06	26,863
3650 010 001 90202	ROMNEY	2	Plastic	4	5,511	2005	1	99,529	22	77,632	18.06	77,632
3650 010 001 90202	ROMNEY	2	Plastic	4	668	2005	1	12,064	22	9,410	18.06	9,409
3650 010 001 90202	ROMNEY	2	Plastic	4	1,321	2005	1	23,857	22	18,609	18.06	18,608
3650 010 001 90202	ROMNEY	2	Plastic	4	4,573	2005	1	82,588	22	64,419	18.06	64,418
3650 010 001 90202	ROMNEY	2	Plastic	4	1,162	2005	1	20,986	22	16,369	18.06	16,368
3650 010 001 90202	ROMNEY	2	Plastic	4	566	2005	1	10,222	22	7,973	18.06	7,973
3650 010 001 90202	ROMNEY	2	Plastic	4	22	2005	1	397	22	310	18.06	309
3650 010 001 90202	ROMNEY	3	All Other	3	279	1996	1	8,541	44	4,783	30.64	4,782
3650 010 001 90202	ROMNEY	3	All Other	3	329	1990	1	10,093	52	4,845	30.64	4,844
3650 010 001 90202	ROMNEY	3	All Other	3	472	1990	1	14,465	52	6,943	30.64	6,942
3650 010 001 90202	ROMNEY	3	All Other	3	2,067	1990	1	63,325	52	30,396	30.64	30,396
3650 010 001 90202	ROMNEY	3	All Other	3	8,136	1990	1	249,282	52	119,656	30.64	119,655
3650 010 001 90202	ROMNEY	3	All Other	3	2,670	1990	1	81,797	52	39,262	30.64	39,262
3650 010 001 90202	ROMNEY	3	All Other	3	923	1990	1	28,280	52	13,574	30.64	13,574
3650 010 001 90202	ROMNEY	3	All Other	3	370	1990	1	11,336	52	5,441	30.64	5,441
3650 010 001 90202	ROMNEY	3	All Other	3	495	1990	1	15,176	52	7,285	30.64	7,284
3650 010 001 90202	ROMNEY	3	All Other	3	2,003	1990	1	61,370	52	29,458	30.64	29,457
3650 010 001 90202	ROMNEY	3	All Other	3	8,136	1990	1	249,282	52	119,656	30.64	119,655
3650 010 001 90202	ROMNEY	3	All Other	3	2,670	1990	1	81,797	52	39,262	30.64	39,262
3650 010 001 90202	ROMNEY	3	All Other	3	1,302	1990	1	39,898	52	19,151	30.64	19,151
3650 010 001 90202	ROMNEY	3	All Other	3	3,306	1996	1	101,292	44	56,723	30.64	56,723
3650 010 001 90202	ROMNEY	3	All Other	3	418	1996	1	12,802	44	7,169	30.64	7,168
3650 010 001 90202	ROMNEY	3	All Other	3	293	1991	1	8,986	52	4,313	30.64	4,313
3650 010 001 90202	ROMNEY	3	All Other	3	63	1991	1	1,923	52	923	30.64	922
3650 010 001 90202	ROMNEY	3	All Other	3	6,547	1991	1	200,601	52	96,289	30.64	96,288
3650 010 001 90202	ROMNEY	3	All Other	3	1,187	1991	1	36,366	52	17,456	30.64	17,455
3650 010 001 90202	ROMNEY	3	All Other	3	2,901	1992	0	88,887	51	43,554	30.64	0
3650 010 001 90202	ROMNEY	3	All Other	3	1,452	1992	0	44,488	51	21,799	30.64	0
3650 010 001 90202	ROMNEY	3	All Other	3	2,711	1992	1	83,051	51	40,695	30.64	40,694
3650 010 001 90202	ROMNEY	3	All Other	3	689	1992	0	21,125	51	10,351	30.64	0
3650 010 001 90202	ROMNEY	3	All Other	3	2,539	1992	0	77,803	51	38,124	30.64	0
3650 010 001 90202	ROMNEY	3	All Other	3	1,003	1992	0	30,736	51	15,060	30.64	0
Total CVA												1,798,000
3650 010 003 23302	ROMNEY	1	Offshore	2	1,529	1957	0	24,823	80	4,965	16.24	0
3650 010 003 23302	ROMNEY	1	Offshore	2	2,712	1957	1	44,049	80	8,810	16.24	8,809
3650 010 003 23302	ROMNEY	1	Offshore	3	2,162	1957	1	51,002	80	10,200	23.59	10,200
3650 010 003 23302	ROMNEY	1	Offshore	3	2,439	1957	0	57,529	80	11,506	23.59	0
3650 010 003 23302	ROMNEY	1	Offshore	3	3,353	1957	1	79,108	80	15,822	23.59	15,821
3650 010 003 23302	ROMNEY	1	Offshore	3	1,946	1957	0	45,897	80	9,179	23.59	0
3650 010 003 23302	ROMNEY	1	Offshore	3	2,420	1957	1	57,088	80	11,418	23.59	11,417
3650 010 003 23302	ROMNEY	1	Offshore	3	936	2008	1	22,080	49	11,261	23.59	11,260
3650 010 003 23302	ROMNEY	1	Offshore	3	1,650	1957	0	38,929	80	7,786	23.59	0
3650 010 003 23302	ROMNEY	1	Offshore	3	1,485	1995	0	35,021	67	11,557	23.59	0
3650 010 003 23302	ROMNEY	1	Offshore	3	2,607	1957	1	61,488	80	12,298	23.59	12,297
3650 010 003 23302	ROMNEY	1	Offshore	3	2,572	1957	1	60,668	80	12,134	23.59	12,133
3650 010 003 23302	ROMNEY	1	Offshore	3	15,330	1997	1	361,629	65	126,570	23.59	126,570
3650 010 003 23302	ROMNEY	1	Offshore	3	1	1957	1	24	80	5	23.59	4
3650 010 003 23302	ROMNEY	1	Offshore	3	9,192	1998	1	216,836	63	80,229	23.59	80,229
3650 010 003 23302	ROMNEY	1	Offshore	3	1,317	1957	0	31,060	80	6,212	23.59	0
3650 010 003 23302	ROMNEY	1	Offshore	3	1,236	1995	1	29,149	67	9,619	23.59	9,619
3650 010 003 23302	ROMNEY	1	Offshore	3	3,418	1957	1	80,641	80	16,128	23.59	16,128
3650 010 003 23302	ROMNEY	1	Offshore	3	2,736	1957	1	64,536	80	12,907	23.59	12,907
3650 010 003 23302	ROMNEY	1	Offshore	3	4,031	1957	0	95,080	80	19,016	23.59	0
3650 010 003 23302	ROMNEY	1	Offshore	3	4,601	1957	0	108,542	80	21,708	23.59	0
3650 010 003 23302	ROMNEY	1	Offshore	3	1,284	1995	1	30,290	67	9,996	23.59	9,995
3650 010 003 23302	ROMNEY	1	Offshore	3	4,062	1957	0	95,815	80	19,163	23.59	0
3650 010 003 23302	ROMNEY	1	Offshore	3	1,367	1957	0	32,253	80	6,451	23.59	0

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Deprecion %	Depreciated Value	Rate Per Foot	Assessed Value
3650 010 003 23302	ROMNEY	1	Offshore	3	3,542	1957	0	83,560	80	16,712	23.59	0
3650 010 003 23302	ROMNEY	1	Offshore	3	2,673	1957	0	63,046	80	12,609	23.59	0
3650 010 003 23302	ROMNEY	1	Offshore	3	2,417	1957	1	57,022	80	11,404	23.59	11,404
3650 010 003 23302	ROMNEY	1	Offshore	3	4,361	1957	1	102,886	80	20,577	23.59	20,577
3650 010 003 23302	ROMNEY	1	Offshore	3	2,972	1957	0	70,104	80	14,021	23.59	0
3650 010 003 23302	ROMNEY	1	Offshore	3	2,827	1957	0	66,681	80	13,336	23.59	0
3650 010 003 23302	ROMNEY	1	Offshore	3	2,682	1957	1	63,260	80	12,652	23.59	12,652
3650 010 003 23302	ROMNEY	1	Offshore	3	3,422	1957	1	80,719	80	16,144	23.59	16,143
3650 010 003 23302	ROMNEY	1	Offshore	3	1,980	1957	1	46,705	80	9,341	23.59	9,340
3650 010 003 23302	ROMNEY	1	Offshore	3	2,712	1957	1	63,984	80	12,797	23.59	12,796
3650 010 003 23302	ROMNEY	1	Offshore	3	4,112	1957	1	96,995	80	19,399	23.59	19,398
3650 010 003 23302	ROMNEY	1	Offshore	3	666	1957	0	15,708	80	3,142	23.59	0
3650 010 003 23302	ROMNEY	1	Offshore	3	1,063	1957	1	25,066	80	5,013	23.59	5,013
3650 010 003 23302	ROMNEY	1	Offshore	3	650	1957	1	15,323	80	3,065	23.59	3,064
3650 010 003 23302	ROMNEY	1	Offshore	3	1,122	1957	1	26,471	80	5,294	23.59	5,294
3650 010 003 23302	ROMNEY	1	Offshore	3	532	1957	1	12,560	80	2,512	23.59	2,511
3650 010 003 23302	ROMNEY	1	Offshore	3	3,518	1957	1	82,984	80	16,597	23.59	16,596
3650 010 003 23302	ROMNEY	1	Offshore	3	312	1957	1	7,366	80	1,473	23.59	1,473
3650 010 003 23302	ROMNEY	1	Offshore	3	2,605	1957	1	61,462	80	12,292	23.59	12,292
3650 010 003 23302	ROMNEY	1	Offshore	3	2,562	1957	1	60,439	80	12,088	23.59	12,087
3650 010 003 23302	ROMNEY	1	Offshore	3	3,480	1957	1	82,087	80	16,417	23.59	16,417
3650 010 003 23302	ROMNEY	1	Offshore	4	9,514	1957	1	251,644	80	50,329	26.45	50,328
3650 010 003 23302	ROMNEY	1	Offshore	4	398	1957	1	10,531	80	2,106	26.45	2,106
3650 010 003 23302	ROMNEY	1	Offshore	4	4,278	1957	1	113,164	80	22,633	26.45	22,632
3650 010 003 23302	ROMNEY	1	Offshore	4	8,158	1957	1	215,786	80	43,157	26.45	43,157
3650 010 003 23302	ROMNEY	1	Offshore	4	4,000	1992	1	105,800	71	30,682	26.45	30,682
3650 010 003 23302	ROMNEY	1	Offshore	4	77	1957	0	2,039	80	408	26.45	0
3650 010 003 23302	ROMNEY	1	Offshore	4	8,839	1957	1	233,799	80	46,760	26.45	46,759
3650 010 003 23302	ROMNEY	1	Offshore	4	2,757	1957	1	72,919	80	14,584	26.45	14,583
3650 010 003 23302	ROMNEY	1	Offshore	4	2,687	1957	1	71,073	80	14,215	26.45	14,214
3650 010 003 23302	ROMNEY	1	Offshore	4	3,850	1957	1	101,821	80	20,364	26.45	20,364
3650 010 003 23302	ROMNEY	1	Offshore	4	3,923	1957	1	103,765	80	20,753	26.45	20,753
3650 010 003 23302	ROMNEY	1	Offshore	4	2,635	1957	0	69,686	80	13,937	26.45	0
3650 010 003 23302	ROMNEY	1	Offshore	4	7,533	1994	1	199,245	68	63,758	26.45	63,758
3650 010 003 23302	ROMNEY	1	Offshore	4	500	2010	1	13,225	39	8,067	26.45	8,067
3650 010 003 23302	ROMNEY	1	Offshore	4	25,098	1994	1	663,839	68	212,429	26.45	212,428
3650 010 003 23302	ROMNEY	1	Offshore	4	11,578	1994	1	306,251	68	98,000	26.45	98,000
3650 010 003 23302	ROMNEY	1	Offshore	4	3,984	1994	0	105,383	68	33,722	26.45	0
3650 010 003 23302	ROMNEY	1	Offshore	4	2,395	1994	1	63,356	68	20,274	26.45	20,273
3650 010 003 23302	ROMNEY	1	Offshore	4	7,218	1994	1	190,922	68	61,095	26.45	61,095
3650 010 003 23302	ROMNEY	1	Offshore	4	10,450	1994	0	278,391	68	88,445	26.45	0
3650 010 003 23302	ROMNEY	1	Offshore	4	2,714	1994	0	71,784	68	22,971	26.45	0
3650 010 003 23302	ROMNEY	1	Offshore	4	13,610	1994	0	359,985	68	115,195	26.45	0
3650 010 003 23302	ROMNEY	1	Offshore	4	13,863	1994	0	366,686	68	117,339	26.45	0
3650 010 003 23302	ROMNEY	1	Offshore	4	7,997	1994	0	211,515	68	67,685	26.45	0
3650 010 003 23302	ROMNEY	1	Offshore	4	2,898	1994	0	76,651	68	24,528	26.45	0
3650 010 003 23302	ROMNEY	1	Offshore	4	46,086	1979	0.8	1,218,975	80	243,795	26.45	195,035
3650 010 003 23302	ROMNEY	1	Offshore	4	7,185	1994	1	190,043	68	60,814	26.45	60,813
3650 010 003 23302	ROMNEY	1	Offshore	4	10,936	1994	1	289,257	68	92,562	26.45	92,562
3650 010 003 23302	ROMNEY	1	Offshore	4	7,188	1994	1	190,116	68	60,837	26.45	60,837
3650 010 003 23302	ROMNEY	1	Offshore	6	17,958	1994	1	621,870	68	198,998	34.63	198,998
3650 010 003 23302	ROMNEY	1	Offshore	6	12,707	1994	1	440,043	68	140,814	34.63	140,813
3650 010 003 23302	ROMNEY	1	Offshore	4	2,363	1957	0	62,501	80	12,500	26.45	0
3650 010 003 23302	ROMNEY	1	Offshore	4	543	1957	0	14,362	80	2,872	26.45	0
	Total CVA											1,992,000
3650 060 003 79200	TILBURY	1	Offshore	3	2,848	1957	0	67,192	80	13,438	23.59	0
3650 060 003 79200	TILBURY	1	Offshore	3	587	1957	1	13,852	80	2,770	23.59	2,770
3650 060 003 79200	TILBURY	1	Offshore	3	798	1957	0	18,831	80	3,766	23.59	0
3650 060 003 79200	TILBURY	1	Offshore	3	727	1957	1	17,151	80	3,430	23.59	3,430
3650 060 003 79200	TILBURY	1	Offshore	3	3,242	1957	1	76,483	80	15,297	23.59	15,296
3650 060 003 79200	TILBURY	1	Offshore	3	2,185	1957	0	51,547	80	10,309	23.59	0
3650 060 003 79200	TILBURY	1	Offshore	3	2,346	1957	1	55,341	80	11,068	23.59	11,068
3650 060 003 79200	TILBURY	1	Offshore	3	2,295	1957	1	54,135	80	10,827	23.59	10,827
3650 060 003 79200	TILBURY	1	Offshore	3	3,172	1957	1	74,833	80	14,967	23.59	14,966
3650 060 003 79200	TILBURY	1	Offshore	3	3,288	1957	1	77,559	80	15,512	23.59	15,511
3650 060 003 79200	TILBURY	1	Offshore	4	10,578	1994	1	279,788	68	89,532	26.45	89,532
3650 060 003 79200	TILBURY	1	Offshore	4	9,168	1994	1	242,481	68	77,594	26.45	77,593
3650 060 003 79200	TILBURY	1	Offshore	4	2,180	1992	1	57,661	71	16,722	26.45	16,721
3650 060 003 79200	TILBURY	1	Offshore	4	4,367	1992	1	115,507	71	33,497	26.45	33,497
3650 060 003 79200	TILBURY	1	Offshore	4	3,992	1994	1	105,588	68	33,788	26.45	33,788
3650 060 003 79200	TILBURY	1	Offshore	4	3,838	1996	1	101,515	66	34,515	26.45	34,515
3650 060 003 79200	TILBURY	1	Offshore	4	780	1994	1	20,631	68	6,602	26.45	6,601
3650 060 003 79200	TILBURY	1	Offshore	3	2,058	1957	0	48,548	80	9,710	23.59	0
	Total CVA											366,000
3650 110 012 36100	RALEIGH	1	Offshore	3	2,599	2005	1	61,310	54	28,203	23.59	28,202
3650 110 012 36100	RALEIGH	1	Offshore	4	11,196	1994	1	296,135	68	94,763	26.45	94,763
3650 110 012 36100	RALEIGH	1	Offshore	4	13,749	1994	1	363,661	68	116,371	26.45	116,371
3650 110 012 36100	RALEIGH	1	Offshore	4	13,594	1994	1	359,548	68	115,055	26.45	115,055
3650 110 012 36100	RALEIGH	1	Offshore	4	3,183	1994	1	84,182	68	26,938	26.45	26,938
3650 110 012 36100	RALEIGH	1	Offshore	4	14,011	1994	1	370,591	68	118,589	26.45	118,589
3650 110 012 36100	RALEIGH	1	Offshore	4	8,411	1994	1	222,471	68	71,191	26.45	71,190
3650 110 012 36100	RALEIGH	1	Offshore	4	10,411	1994	1	275,371	68	88,119	26.45	88,118
3650 110 012 36100	RALEIGH	1	Offshore	4	6,986	1978	1	184,780	80	36,956	26.45	36,955
3650 110 012 36100	RALEIGH	1	Offshore	4	3,262	1978	0	86,280	80	17,256	26.45	0
3650 110 012 36100	RALEIGH	1	Offshore	4	4,849	1978	0	128,256	80	25,651	26.45	0
3650 110 012 36100	RALEIGH	1	Offshore	4	1,954	1978	0	51,683	80	10,337	26.45	0
3650 110 012 36100	RALEIGH	1	Offshore	4	2,795	1978	0	73,928	80	14,786	26.45	0
3650 110 012 36100	RALEIGH	1	Offshore	4	3,113	1978	0	82,339	80	16,468	26.45	0
3650 110 012 36100	RALEIGH	1	Offshore	4	2,355	1978	0	62,290	80	12,458	26.45	0

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Deprecion %	Depreciated Value	Rate Per Foot	Assessed Value
3650 110 012 36100	RALEIGH	1	Offshore	4	5,593	1978	0	147,935	80	29,587	26.45	0
3650 110 012 36100	RALEIGH	1	Offshore	4	6,855	1978	0	181,315	80	36,263	26.45	0
3650 110 012 36100	RALEIGH	1	Offshore	4	2,946	1978	0	77,922	80	15,584	26.45	0
	Total CVA											696,000
3650 140 010 95500	HARWICH	1	Offshore	4	13,771	1994	1	364,256	68	116,562	26.45	116,561
3650 140 010 95500	HARWICH	1	Offshore	4	13,492	1994	1	356,866	68	114,197	26.45	114,197
3650 140 010 95500	HARWICH	1	Offshore	4	27,548	1994	1	728,658	68	233,170	26.45	233,170
3650 140 010 95500	HARWICH	1	Offshore	4	2,813	1994	1	74,399	68	23,808	26.45	23,807
	Total CVA											487,000
3650 210 004 40217	HOWARD	1	Offshore	3	5,883	1995	0	138,788	67	45,800	23.59	0
3650 210 004 40217	HOWARD	1	Offshore	3	6,079	2001	1	143,404	59	58,795	23.59	58,795
3650 210 004 40217	HOWARD	1	Offshore	3	1,980	2003	1	46,708	57	20,085	23.59	20,084
3650 210 004 40217	HOWARD	1	Offshore	3	3,894	1998	1	91,858	63	33,987	23.59	33,987
3650 210 004 40217	HOWARD	1	Offshore	3	4,210	1998	1	99,312	63	36,745	23.59	36,745
3650 210 004 40217	HOWARD	1	Offshore	3	6,327	1994	0	149,254	68	47,761	23.59	0
3650 210 004 40217	HOWARD	1	Offshore	3	1,088	2003	0	25,666	57	11,036	23.59	0
3650 210 004 40217	HOWARD	1	Offshore	3	4,187	1994	1	98,785	68	31,605	23.59	31,604
3650 210 004 40217	HOWARD	1	Offshore	4	2,794	1978	0	73,902	80	14,780	26.45	0
3650 210 004 40217	HOWARD	1	Offshore	4	3,720	1994	1	98,386	68	31,483	26.45	31,483
3650 210 004 40217	HOWARD	1	Offshore	4	13,595	1994	1	359,579	68	115,065	26.45	115,065
3650 210 004 40217	HOWARD	1	Offshore	4	546	1994	1	14,448	68	4,623	26.45	4,623
3650 210 004 40217	HOWARD	1	Offshore	4	2,914	1978	0	77,069	80	15,414	26.45	0
3650 210 004 40217	HOWARD	1	Offshore	4	2,501	1978	0	66,146	80	13,229	26.45	0
3650 210 004 40217	HOWARD	1	Offshore	4	2,501	2000	1	66,146	61	25,797	26.45	25,796
3650 210 004 40217	HOWARD	1	Offshore	4	2,068	1978	1	54,705	80	10,941	26.45	10,940
3650 210 004 40217	HOWARD	1	Offshore	4	5,232	1978	1	138,383	80	27,677	26.45	27,676
3650 210 004 40217	HOWARD	1	Offshore	4	3,721	1978	1	98,410	80	19,682	26.45	19,681
3650 210 004 40217	HOWARD	1	Offshore	4	8,202	1978	1	216,942	80	43,388	26.45	43,388
3650 210 004 40217	HOWARD	1	Offshore	4	7,849	1978	1	207,618	80	41,524	26.45	41,523
3650 210 004 40217	HOWARD	1	Offshore	4	7,008	1978	0	185,368	80	37,074	26.45	0
3650 210 004 40217	HOWARD	1	Offshore	4	4,751	1985	1	125,664	80	25,133	26.45	25,132
3650 210 004 40217	HOWARD	1	Offshore	4	10,621	1985	1	280,921	80	56,184	26.45	56,184
3650 210 004 40217	HOWARD	1	Offshore	4	895	1994	1	23,673	68	7,575	26.45	7,575
3650 210 004 40217	HOWARD	1	Offshore	4	7,532	1978	1	199,220	80	39,844	26.45	39,844
3650 210 004 40217	HOWARD	1	Offshore	4	34,901	1979	0	923,123	80	184,625	26.45	0
3650 210 004 40217	HOWARD	1	Offshore	4	18,973	1979	1	501,833	80	100,367	26.45	100,366
3650 210 004 40217	HOWARD	1	Offshore	4	3,438	1978	1	90,937	80	18,187	26.45	18,187
3650 210 004 40217	HOWARD	1	Offshore	4	4,316	1978	1	114,171	80	22,834	26.45	22,834
3650 210 004 40217	HOWARD	1	Offshore	4	15,503	1978	1	410,064	80	82,013	26.45	82,012
3650 210 004 40217	HOWARD	1	Offshore	4	1,101	1978	1	29,129	80	5,826	26.45	5,825
3650 210 004 40217	HOWARD	1	Offshore	4	6,017	1978	1	159,155	80	31,831	26.45	31,830
3650 210 004 40217	HOWARD	1	Offshore	4	4,094	1978	1	108,293	80	21,659	26.45	21,658
3650 210 004 40217	HOWARD	1	Offshore	4	5,653	1978	1	149,522	80	29,904	26.45	29,904
3650 210 004 40217	HOWARD	1	Offshore	4	5,062	1978	1	133,894	80	26,779	26.45	26,778
3650 210 004 40217	HOWARD	1	Offshore	4	4,087	1978	1	108,094	80	21,619	26.45	21,618
3650 210 004 40217	HOWARD	1	Offshore	4	6,867	1978	1	181,639	80	36,328	26.45	36,327
3650 210 004 40217	HOWARD	1	Offshore	4	5,175	1991	1	136,890	72	38,329	26.45	38,329
3650 210 004 40217	HOWARD	1	Offshore	4	6,304	1991	1	166,735	72	46,686	26.45	46,685
3650 210 004 40217	HOWARD	1	Offshore	4	4,057	1991	0	107,308	72	30,046	26.45	0
3650 210 004 40217	HOWARD	1	Offshore	6	2,750	2001	1	95,233	59	39,045	34.63	29,283
3650 210 004 40217	HOWARD	1	Offshore	6	9,368	1999	1	324,410	62	123,276	34.63	123,275
3650 210 004 40217	HOWARD	1	Offshore	6	12,001	1999	1	415,589	62	157,924	34.63	157,923
3650 210 004 40217	HOWARD	1	Offshore	6	4,709	1995	1	163,086	67	53,818	34.63	40,363
3650 210 004 40217	HOWARD	1	Offshore	6	11,943	1999	1	413,580	62	157,160	34.63	157,160
3650 210 004 40217	HOWARD	1	Offshore	6	11,077	1995	1	383,607	67	126,590	34.63	94,942
3650 210 004 40217	HOWARD	1	Offshore	6	9,600	2001	0	332,448	59	136,304	34.63	0
3650 210 004 40217	HOWARD	1	Offshore	6	4,108	1995	1	142,265	67	46,947	34.63	35,210
3650 210 004 40217	HOWARD	1	Offshore	6	11,530	1995	1	399,290	67	131,766	34.63	98,824
3650 210 004 40217	HOWARD	1	Offshore	6	11,731	2001	0	406,245	59	166,560	34.63	0
3650 210 004 40217	HOWARD	1	Offshore	6	11,724	2001	0	406,002	59	166,461	34.63	0
3650 210 004 40217	HOWARD	1	Offshore	6	12,503	1995	1	432,968	67	142,879	34.63	107,159
3650 210 004 40217	HOWARD	1	Offshore	6	13,213	2001	0	457,566	59	187,602	34.63	0
3650 210 004 40217	HOWARD	1	Offshore	6	10,441	1995	1	361,559	67	119,314	34.63	89,485
3650 210 004 40217	HOWARD	1	Offshore	6	3,347	1995	1	115,907	67	38,249	34.63	28,686
3650 210 004 40217	HOWARD	1	Offshore	6	11,758	2001	1	407,180	59	166,944	34.63	125,207
3650 210 004 40217	HOWARD	1	Offshore	6	11,736	2001	1	406,418	59	166,631	34.63	124,973
3650 210 004 40217	HOWARD	1	Offshore	6	12,903	2001	1	446,831	59	183,201	34.63	137,400
3650 210 004 40217	HOWARD	1	Offshore	6	2,565	2001	1	88,826	59	36,419	34.63	27,313
3650 210 004 40217	HOWARD	1	Offshore	6	6,350	2001	1	219,901	59	90,159	34.63	67,619
3650 210 004 40217	HOWARD	1	Offshore	6	11,749	2001	0	406,868	59	166,816	34.63	0
3650 210 004 40217	HOWARD	1	Offshore	6	13,136	2001	1	454,900	59	186,509	34.63	139,881
3650 210 004 40217	HOWARD	1	Offshore	6	2,264	1995	1	78,402	67	25,873	34.63	19,404
3650 210 004 40217	HOWARD	1	Offshore	6	2,838	1999	1	98,265	62	37,341	34.63	37,340
3650 210 004 40217	HOWARD	1	Offshore	6	60,231	1979	1	2,085,786	80	417,157	34.63	417,157
	Total CVA											3,171,000
3650 210 004 40299	HOWARD	3	All Other	4	4,123	1994	1	147,026	49	74,983	35.66	74,983
3650 210 004 40299	HOWARD	3	All Other	6	4,123	1999	1	189,369	37	119,303	45.93	119,302
3650 210 004 40299	HOWARD	3	All Other	6	4,123	1979	1	189,369	60	75,748	45.93	75,747
3650 210 004 40299	HOWARD	3	All Other	6	4,123	1995	1	189,369	47	100,366	45.93	100,365
	Total CVA											370,000
3650 260 003 20800	OXFORD	1	Offshore	3	3,550	2001	1	83,745	59	34,335	23.59	34,335
3650 260 003 20800	OXFORD	1	Offshore	3	5,317	2003	0	125,428	57	53,934	23.59	0
3650 260 003 20800	OXFORD	1	Offshore	3	755	2003	1	17,810	57	7,658	23.59	7,658
3650 260 003 20800	OXFORD	1	Offshore	3	5,128	2001	0	120,970	59	49,598	23.59	0
3650 260 003 20800	OXFORD	1	Offshore	3	1,652	2001	0	38,971	59	15,978	23.59	0
3650 260 003 20800	OXFORD	1	Offshore	3	2,395	1984	0	56,507	80	11,301	23.59	0
3650 260 003 20800	OXFORD	1	Offshore	3	6,941	2002	1	163,738	57	70,407	23.59	70,407

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Deprecion %	Depreciated Value	Rate Per Foot	Assessed Value
3650 260 003 20800	OXFORD	1	Offshore	3	2,879	2000	0	67,916	61	26,487	23.59	0
3650 260 003 20800	OXFORD	1	Offshore	3	1,567	2008	0	36,966	49	18,852	23.59	0
3650 260 003 20800	OXFORD	1	Offshore	4	4,189	1984	0	110,799	80	22,160	26.45	0
3650 260 003 20800	OXFORD	1	Offshore	4	13,699	1984	1	362,338	80	72,468	26.45	72,467
3650 260 003 20800	OXFORD	1	Offshore	4	4,652	1984	1	123,043	80	24,609	26.45	24,608
3650 260 003 20800	OXFORD	1	Offshore	4	10,674	1984	1	282,321	80	56,464	26.45	56,464
3650 260 003 20800	OXFORD	1	Offshore	4	1,680	1994	1	44,436	68	14,220	26.45	14,219
3650 260 003 20800	OXFORD	1	Offshore	4	5,130	1994	1	135,689	68	43,420	26.45	43,420
3650 260 003 20800	OXFORD	1	Offshore	4	22,029	1984	0	582,669	80	116,534	26.45	0
3650 260 003 20800	OXFORD	1	Offshore	6	1,731	1999	1	59,948	62	22,780	34.63	22,780
3650 260 003 20800	OXFORD	1	Offshore	6	11,958	1999	1	414,117	62	157,364	34.63	157,364
3650 260 003 20800	OXFORD	1	Offshore	6	11,953	1999	1	413,940	62	157,297	34.63	157,297
3650 260 003 20800	OXFORD	1	Offshore	6	2,552	1999	1	88,378	62	33,584	34.63	33,583
3650 260 003 20800	OXFORD	1	Offshore	6	11,937	1999	1	413,381	62	157,085	34.63	157,084
3650 260 003 20800	OXFORD	1	Offshore	6	11,739	2001	1	406,522	59	166,674	34.63	125,005
	Total CVA											976,000
3706 920 000 05100	MERSEA	2	Plastic	2	329	1993	1	3,070	50	1,535	9.33	1,535
3706 920 000 05100	MERSEA	2	Plastic	2	141	1993	1	1,319	50	660	9.33	659
3706 920 000 05100	MERSEA	2	Plastic	2	448	1993	1	4,183	50	2,091	9.33	2,091
3706 920 000 05100	MERSEA	2	Plastic	2	886	1993	1	8,263	50	4,131	9.33	4,131
3706 920 000 05100	MERSEA	2	Plastic	2	96	1993	1	898	50	449	9.33	449
3706 920 000 05100	MERSEA	2	Plastic	2	935	1993	1	8,725	50	4,363	9.33	4,362
3706 920 000 05100	MERSEA	2	Plastic	2	196	1993	1	1,829	50	915	9.33	914
3706 920 000 05100	MERSEA	2	Plastic	2	955	1993	1	8,913	50	4,457	9.33	4,456
3706 920 000 05100	MERSEA	2	Plastic	2	70	1993	0	656	50	328	9.33	0
3706 920 000 05100	MERSEA	2	Plastic	3	92	2001	1	1,379	32	938	14.99	937
3706 920 000 05100	MERSEA	2	Plastic	3	227	2001	1	3,403	32	2,314	14.99	2,313
3706 920 000 05100	MERSEA	2	Plastic	3	653	2001	1	9,788	32	6,656	14.99	6,656
3706 920 000 05100	MERSEA	2	Plastic	3	64	2000	1	959	35	624	14.99	623
3706 920 000 05100	MERSEA	2	Plastic	3	813	2000	1	12,187	35	7,921	14.99	7,921
3706 920 000 05100	MERSEA	2	Plastic	3	970	2000	1	14,540	35	9,451	14.99	9,451
3706 920 000 05100	MERSEA	2	Plastic	3	157	2000	1	2,353	35	1,530	14.99	1,529
3706 920 000 05100	MERSEA	2	Plastic	3	36	2000	1	540	35	351	14.99	350
3706 920 000 05100	MERSEA	2	Plastic	3	1,704	1998	1	25,541	40	15,325	14.99	15,324
3706 920 000 05100	MERSEA	2	Plastic	3	905	1995	1	13,567	47	7,190	14.99	7,190
3706 920 000 05100	MERSEA	2	Plastic	3	650	1999	1	9,749	37	6,142	14.99	6,141
3706 920 000 05100	MERSEA	2	Plastic	3	2,323	1999	1	34,816	37	21,934	14.99	21,933
3706 920 000 05100	MERSEA	2	Plastic	3	1,845	1999	1	27,658	37	17,424	14.99	17,424
3706 920 000 05100	MERSEA	2	Plastic	3	250	1994	1	3,748	49	1,911	14.99	1,911
3706 920 000 05100	MERSEA	2	Plastic	3	2,677	1994	1	40,123	49	20,463	14.99	20,462
3706 920 000 05100	MERSEA	2	Plastic	3	278	1995	0	4,164	47	2,207	14.99	0
3706 920 000 05100	MERSEA	2	Plastic	3	299	1996	1	4,489	44	2,514	14.99	2,513
3706 920 000 05100	MERSEA	2	Plastic	3	291	1995	1	4,361	47	2,311	14.99	2,311
3706 920 000 05100	MERSEA	2	Plastic	3	562	1995	1	8,425	47	4,465	14.99	4,465
3706 920 000 05100	MERSEA	2	Plastic	3	492	1995	1	7,382	47	3,912	14.99	3,912
3706 920 000 05100	MERSEA	2	Plastic	3	142	1995	1	2,132	47	1,130	14.99	1,129
3706 920 000 05100	MERSEA	2	Plastic	3	536	1993	1	8,037	50	4,019	14.99	4,018
3706 920 000 05100	MERSEA	2	Plastic	3	2,521	1993	1	37,793	50	18,896	14.99	18,896
3706 920 000 05100	MERSEA	2	Plastic	3	564	1994	1	8,450	49	4,309	14.99	4,309
3706 920 000 05100	MERSEA	2	Plastic	3	101	1994	1	1,518	49	774	14.99	774
3706 920 000 05100	MERSEA	2	Plastic	3	252	1994	1	3,784	49	1,930	14.99	1,930
3706 920 000 05100	MERSEA	2	Plastic	3	125	1994	1	1,875	49	956	14.99	956
3706 920 000 05100	MERSEA	2	Plastic	3	516	1994	1	7,735	49	3,945	14.99	3,944
3706 920 000 05100	MERSEA	2	Plastic	3	767	1988	0	11,504	54	5,292	14.99	0
3706 920 000 05100	MERSEA	2	Plastic	3	433	1994	0	6,490	49	3,310	14.99	0
3706 920 000 05100	MERSEA	2	Plastic	3	3,105	1993	1	46,537	50	23,268	14.99	23,268
3706 920 000 05100	MERSEA	2	Plastic	3	4,274	1993	1	64,072	50	32,036	14.99	32,036
3706 920 000 05100	MERSEA	2	Plastic	3	2,304	1990	1	34,536	52	16,577	14.99	16,577
3706 920 000 05100	MERSEA	2	Plastic	3	578	1990	0	8,658	52	4,156	14.99	0
3706 920 000 05100	MERSEA	2	Plastic	3	479	1990	1	7,176	52	3,445	14.99	3,444
3706 920 000 05100	MERSEA	2	Plastic	3	710	1998	1	10,648	40	6,389	14.99	6,388
3706 920 000 05100	MERSEA	2	Plastic	3	298	1993	1	4,464	50	2,232	14.99	2,232
3706 920 000 05100	MERSEA	2	Plastic	3	157	1990	0	2,360	52	1,133	14.99	0
3706 920 000 05100	MERSEA	2	Plastic	3	193	1990	0	2,887	52	1,386	14.99	0
3706 920 000 05100	MERSEA	2	Plastic	3	189	1990	0	2,837	52	1,362	14.99	0
3706 920 000 05100	MERSEA	2	Plastic	3	402	1998	1	6,023	40	3,614	14.99	3,613
3706 920 000 05100	MERSEA	2	Plastic	3	909	1998	0	13,627	40	8,176	14.99	0
3706 920 000 05100	MERSEA	2	Plastic	3	2,694	1998	1	40,388	40	24,233	14.99	24,232
3706 920 000 05100	MERSEA	2	Plastic	3	16	1995	1	235	47	125	14.99	124
3706 920 000 05100	MERSEA	2	Plastic	3	227	1995	1	3,407	47	1,806	14.99	1,805
3706 920 000 05100	MERSEA	2	Plastic	3	241	1995	1	3,613	47	1,915	14.99	1,915
3706 920 000 05100	MERSEA	2	Plastic	3	1,679	1995	1	25,162	47	13,336	14.99	13,335
3706 920 000 05100	MERSEA	2	Plastic	3	880	1995	1	13,197	47	6,994	14.99	6,994
3706 920 000 05100	MERSEA	2	Plastic	3	2,388	1998	1	35,794	40	21,476	14.99	21,476
3706 920 000 05100	MERSEA	2	Plastic	3	3,721	1998	1	55,774	40	33,465	14.99	33,464
3706 920 000 05100	MERSEA	2	Plastic	3	160	1992	1	2,393	51	1,172	14.99	1,172
3706 920 000 05100	MERSEA	2	Plastic	3	849	1992	1	12,720	51	6,233	14.99	6,232
3706 920 000 05100	MERSEA	2	Plastic	3	205	1992	1	3,077	51	1,508	14.99	1,507
3706 920 000 05100	MERSEA	2	Plastic	3	242	1996	0	3,622	44	2,029	14.99	0
3706 920 000 05100	MERSEA	2	Plastic	3	38	1994	1	571	49	291	14.99	290
3706 920 000 05100	MERSEA	2	Plastic	3	1,145	1994	1	17,166	49	8,755	14.99	8,754
3706 920 000 05100	MERSEA	2	Plastic	3	1,539	1994	1	23,067	49	11,764	14.99	11,764
3706 920 000 05100	MERSEA	2	Plastic	3	1,168	1998	1	17,505	40	10,503	14.99	10,503
3706 920 000 05100	MERSEA	2	Plastic	3	134	1995	1	2,015	47	1,068	14.99	1,067
3706 920 000 05100	MERSEA	2	Plastic	3	1,152	1995	1	17,270	47	9,153	14.99	9,152
3706 920 000 05100	MERSEA	2	Plastic	3	1,377	2002	1	20,635	30	14,445	14.99	14,444
3706 920 000 05100	MERSEA	2	Plastic	4	299	2001	1	5,400	32	3,672	18.06	3,671
3706 920 000 05100	MERSEA	2	Plastic	4	1,314	2001	1	23,731	32	16,137	18.06	16,136
3706 920 000 05100	MERSEA	2	Plastic	4	1,757	2001	1	31,731	32	21,577	18.06	21,577
3706 920 000 05100	MERSEA	2	Plastic	4	471	2000	1	8,506	35	5,529	18.06	5,529

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Deprecion %	Depreciated Value	Rate Per Foot	Assessed Value
3706 920 000 05100	MERSEA	2	Plastic	4	1,332	1998	1	24,056	40	14,433	18.06	14,433
3706 920 000 05100	MERSEA	2	Plastic	4	371	1995	1	6,707	47	3,555	18.06	3,554
3706 920 000 05100	MERSEA	2	Plastic	4	606	1995	1	10,943	47	5,800	18.06	5,799
3706 920 000 05100	MERSEA	2	Plastic	4	8,120	1995	1	146,641	47	77,719	18.06	77,719
3706 920 000 05100	MERSEA	2	Plastic	4	2,652	1995	1	47,899	47	25,387	18.06	25,386
3706 920 000 05100	MERSEA	2	Plastic	4	311	1996	1	5,616	44	3,145	18.06	3,145
3706 920 000 05100	MERSEA	2	Plastic	4	1,291	1996	1	23,309	44	13,053	18.06	13,053
3706 920 000 05100	MERSEA	2	Plastic	4	255	1995	1	4,599	47	2,437	18.06	2,437
3706 920 000 05100	MERSEA	2	Plastic	4	714	1996	1	12,900	44	7,224	18.06	7,224
3706 920 000 05100	MERSEA	2	Plastic	4	1,085	1996	1	19,594	44	10,973	18.06	10,972
3706 920 000 05100	MERSEA	2	Plastic	4	1,080	1993	1	19,505	50	9,752	18.06	9,752
3706 920 000 05100	MERSEA	2	Plastic	4	45	1995	1	810	47	429	18.06	429
3706 920 000 05100	MERSEA	2	Plastic	4	3,981	1995	1	71,894	47	38,104	18.06	38,103
3706 920 000 05100	MERSEA	2	Plastic	4	6,503	1995	1	117,438	47	62,242	18.06	62,242
3706 920 000 05100	MERSEA	2	Plastic	4	270	1996	1	4,869	44	2,727	18.06	2,726
3706 920 000 05100	MERSEA	2	Plastic	4	276	1996	1	4,988	44	2,793	18.06	2,793
3706 920 000 05100	MERSEA	2	Plastic	4	327	1996	1	5,914	44	3,312	18.06	3,311
3706 920 000 05100	MERSEA	2	Plastic	4	144	1995	1	2,594	47	1,375	18.06	1,374
3706 920 000 05100	MERSEA	2	Plastic	4	144	2002	1	2,594	30	1,816	18.06	1,815
3706 920 000 05100	MERSEA	2	Plastic	4	1,027	1996	1	18,549	44	10,387	18.06	10,387
3706 920 000 05100	MERSEA	2	Plastic	4	555	1996	1	10,019	44	5,611	18.06	5,610
3706 920 000 05100	MERSEA	2	Plastic	4	1,097	1995	1	19,811	47	10,500	18.06	10,500
3706 920 000 05100	MERSEA	2	Plastic	4	2,170	1996	1	39,186	44	21,944	18.06	21,944
3706 920 000 05100	MERSEA	2	Plastic	4	213	1994	1	3,855	49	1,966	18.06	1,966
3706 920 000 05100	MERSEA	2	Plastic	4	560	1994	1	10,120	49	5,161	18.06	5,161
3706 920 000 05100	MERSEA	2	Plastic	4	154	1996	1	2,786	44	1,560	18.06	1,560
3706 920 000 05100	MERSEA	2	Plastic	4	932	1996	1	16,841	44	9,431	18.06	9,430
3706 920 000 05100	MERSEA	2	Plastic	4	1,762	1994	1	31,829	49	16,233	18.06	16,232
3706 920 000 05100	MERSEA	2	Plastic	4	1,138	1994	1	20,545	49	10,478	18.06	10,477
3706 920 000 05100	MERSEA	2	Plastic	4	1,235	1994	1	22,313	49	11,379	18.06	11,379
3706 920 000 05100	MERSEA	2	Plastic	4	679	1994	1	12,271	49	6,258	18.06	6,258
3706 920 000 05100	MERSEA	2	Plastic	4	286	1994	1	5,171	49	2,637	18.06	2,636
3706 920 000 05100	MERSEA	2	Plastic	4	1,188	1994	1	21,453	49	10,941	18.06	10,940
3706 920 000 05100	MERSEA	2	Plastic	4	1,004	1994	1	18,126	49	9,244	18.06	9,244
3706 920 000 05100	MERSEA	2	Plastic	4	144	1994	1	2,599	49	1,325	18.06	1,325
3706 920 000 05100	MERSEA	2	Plastic	4	337	1994	1	6,079	49	3,100	18.06	3,100
3706 920 000 05100	MERSEA	2	Plastic	4	187	1994	1	3,373	49	1,720	18.06	1,720
3706 920 000 05100	MERSEA	2	Plastic	4	212	1994	1	3,820	49	1,948	18.06	1,948
3706 920 000 05100	MERSEA	2	Plastic	4	155	1994	1	2,793	49	1,425	18.06	1,424
3706 920 000 05100	MERSEA	2	Plastic	4	355	1994	1	6,416	49	3,272	18.06	3,272
3706 920 000 05100	MERSEA	2	Plastic	4	1,244	1994	1	22,461	49	11,455	18.06	11,454
3706 920 000 05100	MERSEA	2	Plastic	4	1,035	1994	1	18,700	49	9,537	18.06	9,537
3706 920 000 05100	MERSEA	2	Plastic	4	440	1994	1	7,939	49	4,049	18.06	4,048
3706 920 000 05100	MERSEA	2	Plastic	4	239	1994	1	4,323	49	2,205	18.06	2,204
3706 920 000 05100	MERSEA	2	Plastic	4	4,150	1994	1	74,950	49	38,224	18.06	38,224
3706 920 000 05100	MERSEA	2	Plastic	4	648	1994	1	11,710	49	5,972	18.06	5,972
3706 920 000 05100	MERSEA	2	Plastic	4	1,096	1990	1	19,800	52	9,504	18.06	9,504
3706 920 000 05100	MERSEA	2	Plastic	4	705	1990	1	12,737	52	6,114	18.06	6,113
3706 920 000 05100	MERSEA	2	Plastic	4	460	1990	1	8,304	52	3,986	18.06	3,986
3706 920 000 05100	MERSEA	2	Plastic	4	884	1990	0	15,961	52	7,661	18.06	0
3706 920 000 05100	MERSEA	2	Plastic	4	474	1990	1	8,562	52	4,110	18.06	4,109
3706 920 000 05100	MERSEA	2	Plastic	4	613	2002	0	11,071	30	7,750	18.06	0
3706 920 000 05100	MERSEA	2	Plastic	4	4,946	1990	1	89,329	52	42,878	18.06	42,877
3706 920 000 05100	MERSEA	2	Plastic	4	761	1990	1	13,738	52	6,594	18.06	6,594
3706 920 000 05100	MERSEA	2	Plastic	4	1,384	1990	1	24,986	52	11,993	18.06	11,993
3706 920 000 05100	MERSEA	2	Plastic	4	1,384	1990	1	24,986	52	11,993	18.06	11,993
3706 920 000 05100	MERSEA	2	Plastic	4	11,368	1990	1	205,313	52	98,550	18.06	98,550
3706 920 000 05100	MERSEA	2	Plastic	4	1,368	1990	1	24,713	52	11,862	18.06	11,862
3706 920 000 05100	MERSEA	2	Plastic	4	523	1990	1	9,436	52	4,529	18.06	4,529
3706 920 000 05100	MERSEA	2	Plastic	4	523	1990	1	9,436	52	4,529	18.06	4,529
3706 920 000 05100	MERSEA	2	Plastic	4	558	1990	1	10,079	52	4,838	18.06	4,838
3706 920 000 05100	MERSEA	2	Plastic	4	558	1990	1	10,079	52	4,838	18.06	4,838
3706 920 000 05100	MERSEA	2	Plastic	4	265	1990	1	4,786	52	2,297	18.06	2,297
3706 920 000 05100	MERSEA	2	Plastic	4	265	1990	1	4,786	52	2,297	18.06	2,297
3706 920 000 05100	MERSEA	2	Plastic	4	1,155	1990	1	20,859	52	10,012	18.06	10,012
3706 920 000 05100	MERSEA	2	Plastic	4	1,155	1990	1	20,859	52	10,012	18.06	10,012
3706 920 000 05100	MERSEA	2	Plastic	4	453	1990	1	8,181	52	3,927	18.06	3,926
3706 920 000 05100	MERSEA	2	Plastic	4	453	1990	1	8,181	52	3,927	18.06	3,926
3706 920 000 05100	MERSEA	2	Plastic	4	250	2002	1	4,514	30	3,160	18.06	3,159
3706 920 000 05100	MERSEA	2	Plastic	4	176	2002	1	3,175	30	2,223	18.06	2,222
3706 920 000 05100	MERSEA	2	Plastic	4	126	2002	1	2,274	30	1,592	18.06	1,592
3706 920 000 05100	MERSEA	2	Plastic	4	169	2002	1	3,059	30	2,142	18.06	2,141
3706 920 000 05100	MERSEA	2	Plastic	4	2,572	2002	1	46,454	30	32,518	18.06	32,518
3706 920 000 05100	MERSEA	2	Plastic	4	41	2002	1	737	30	516	18.06	516
3706 920 000 05100	MERSEA	2	Plastic	4	232	2005	1	4,190	22	3,268	18.06	3,268
3706 920 000 05100	MERSEA	2	Plastic	4	628	2005	1	11,342	22	8,847	18.06	8,846
3706 920 000 05100	MERSEA	2	Plastic	4	3,060	2005	1	55,264	22	43,106	18.06	43,105
3706 920 000 05100	MERSEA	2	Plastic	4	391	2005	1	7,061	22	5,508	18.06	5,507
3706 920 000 05100	MERSEA	2	Plastic	4	53	2005	1	957	22	747	18.06	746
3706 920 000 05100	MERSEA	2	Plastic	4	481	2005	1	8,687	22	6,776	18.06	6,775
3706 920 000 05100	MERSEA	2	Plastic	4	320	2005	1	5,779	22	4,508	18.06	4,507
3706 920 000 05100	MERSEA	2	Plastic	4	1,122	2005	1	20,263	22	15,805	18.06	15,805
3706 920 000 05100	MERSEA	2	Plastic	3	1,071	2013	1	16,054	8	14,770	14.99	14,769
3706 920 000 05100	MERSEA	3	All Other	2	1,042	1992	1	22,289	51	10,922	21.40	10,921
3706 920 000 05100	MERSEA	3	All Other	2	1,566	1992	1	33,515	51	16,422	21.40	16,422
3706 920 000 05100	MERSEA	3	All Other	2	833	1992	1	17,821	51	8,732	21.40	8,732
3706 920 000 05100	MERSEA	3	All Other	2	372	2001	0	7,970	32	5,419	21.40	0
3706 920 000 05100	MERSEA	3	All Other	2	20	2001	0	438	32	298	21.40	0
3706 920 000 05100	MERSEA	3	All Other	3	525	1995	0.8	16,073	47	8,519	30.64	6,814
3706 920 000 05100	MERSEA	3	All Other	3	197	1995	0.8	6,035	47	3,199	30.64	2,559
3706 920 000 05100	MERSEA	3	All Other	3	2,521	1995	1	77,249	47	40,942	30.64	40,942

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Deprecion %	Depreciated Value	Rate Per Foot	Assessed Value
3706 920 000 05100	MERSEA	3	All Other	3	536	1993	1	16,429	50	8,214	30.64	8,214
3706 920 000 05100	MERSEA	3	All Other	3	1,049	1985	0	32,141	56	14,142	30.64	0
3706 920 000 05100	MERSEA	3	All Other	3	1,401	1985	0	42,934	56	18,891	30.64	0
3706 920 000 05100	MERSEA	3	All Other	3	1,328	1985	0	40,683	56	17,901	30.64	0
3706 920 000 05100	MERSEA	3	All Other	3	3,758	1990	1	115,137	52	55,266	30.64	55,265
3706 920 000 05100	MERSEA	3	All Other	3	452	1990	1	13,848	52	6,647	30.64	6,647
3706 920 000 05100	MERSEA	3	All Other	3	3,512	1990	1	107,620	52	51,658	30.64	51,657
3706 920 000 05100	MERSEA	3	All Other	3	3,818	1993	1	116,985	50	58,492	30.64	58,492
3706 920 000 05100	MERSEA	3	All Other	3	2,249	1994	1	68,921	49	35,150	30.64	35,149
3706 920 000 05100	MERSEA	3	All Other	3	467	1990	1	14,300	52	6,864	30.64	6,863
3706 920 000 05100	MERSEA	3	All Other	4	33	2001	1	1,177	32	800	35.66	800
3706 920 000 05100	MERSEA	3	All Other	4	69	2001	1	2,461	32	1,673	35.66	1,673
3706 920 000 05100	MERSEA	3	All Other	4	42	2001	1	1,498	32	1,018	35.66	1,018
3706 920 000 05100	MERSEA	3	All Other	4	688	2001	1	24,534	32	16,683	35.66	16,683
3706 920 000 05100	MERSEA	3	All Other	4	2,235	2001	1	79,700	32	54,196	35.66	54,196
3706 920 000 05100	MERSEA	3	All Other	4	5,977	2001	1	213,140	32	144,935	35.66	144,935
3706 920 000 05100	MERSEA	3	All Other	4	121	2001	1	4,315	32	2,934	35.66	2,934
3706 920 000 05100	MERSEA	3	All Other	4	981	2001	1	34,982	32	23,788	35.66	23,788
3706 920 000 05100	MERSEA	3	All Other	6	2,146	1969	1	98,558	66	33,510	45.93	33,509
3706 920 000 05100	MERSEA	3	All Other	6	108	1969	1	4,948	66	1,682	45.93	1,682
3706 920 000 05100	MERSEA	3	All Other	6	113	1969	1	5,179	66	1,761	45.93	1,760
3706 920 000 05100	MERSEA	3	All Other	6	36	1969	1	1,670	66	568	45.93	567
3706 920 000 05100	MERSEA	3	All Other	6	438	1969	1	20,137	66	6,846	45.93	6,846
3706 920 000 05100	MERSEA	3	All Other	6	8,747	1969	1	401,752	66	136,596	45.93	136,595
3706 920 000 05100	MERSEA	3	All Other	6	394	1969	1	18,086	66	6,149	45.93	6,149
3706 920 000 05100	MERSEA	3	All Other	6	12,135	1969	1	557,365	66	189,504	45.93	189,504
3706 920 000 05100	MERSEA	3	All Other	6	1,646	1969	1	75,592	66	25,701	45.93	25,701
3706 920 000 05100	MERSEA	3	All Other	6	235	1969	1	10,807	66	3,674	45.93	3,674
3706 920 000 05100	MERSEA	3	All Other	6	1,394	1969	1	64,044	66	21,775	45.93	21,775
3706 920 000 05100	MERSEA	3	All Other	6	2,329	1969	1	106,989	66	36,376	45.93	36,376
3706 920 000 05100	MERSEA	3	All Other	6	841	1969	1	38,623	66	13,132	45.93	13,131
3706 920 000 05100	MERSEA	3	All Other	8	15,134	1969	0	896,706	66	304,880	59.25	0
	Total CVA											2,431,000
3711 670 000 05100	GOSFIELD NORTH	2	Plastic	4	723	2006	1	13,057	20	10,446	18.06	10,445
3711 670 000 05100	GOSFIELD NORTH	2	Plastic	4	1,583	2006	1	28,589	20	22,871	18.06	22,871
3711 670 000 05100	GOSFIELD NORTH	2	Plastic	4	3,023	2006	1	54,595	20	43,676	18.06	43,676
3711 670 000 05100	GOSFIELD NORTH	2	Plastic	4	325	1996	1	5,870	44	3,287	18.06	3,286
3711 670 000 05100	GOSFIELD NORTH	2	Plastic	4	803	2001	1	14,502	32	9,861	18.06	9,861
3711 670 000 05100	GOSFIELD NORTH	2	Plastic	4	619	2001	1	11,179	32	7,602	18.06	7,601
3711 670 000 05100	GOSFIELD NORTH	2	Plastic	4	47	2001	1	849	32	577	18.06	577
3711 670 000 05100	GOSFIELD NORTH	2	Plastic	4	460	2001	1	8,308	32	5,649	18.06	5,649
3711 670 000 05100	GOSFIELD NORTH	2	Plastic	4	652	2001	1	11,775	32	8,007	18.06	8,007
3711 670 000 05100	GOSFIELD NORTH	2	Plastic	4	484	2001	1	8,741	32	5,944	18.06	5,943
3711 670 000 05100	GOSFIELD NORTH	2	Plastic	4	29	2001	1	524	32	356	18.06	356
3711 670 000 05100	GOSFIELD NORTH	2	Plastic	4	916	1996	1	16,543	44	9,264	18.06	9,264
	Total CVA											127,000
3751 630 000 08600	ROCHESTER	2	Plastic	3	533	2011	1	7,990	10	7,191	14.99	7,190
3751 630 000 08600	ROCHESTER	2	Plastic	3	220	2013	1	3,298	8	3,034	14.99	3,033
3751 630 000 08600	ROCHESTER	2	Plastic	3	161	1994	1	2,413	49	1,231	14.99	1,230
3751 630 000 08600	ROCHESTER	2	Plastic	3	319	1994	1	4,782	49	2,439	14.99	2,438
3751 630 000 08600	ROCHESTER	2	Plastic	3	2,094	1994	1	31,389	49	16,008	14.99	16,008
3751 630 000 08600	ROCHESTER	2	Plastic	3	1,500	1994	1	22,485	49	11,467	14.99	11,467
3751 630 000 08600	ROCHESTER	2	Plastic	3	623	1994	1	9,339	49	4,763	14.99	4,762
3751 630 000 08600	ROCHESTER	2	Plastic	3	657	1994	1	9,848	49	5,023	14.99	5,022
3751 630 000 08600	ROCHESTER	2	Plastic	3	628	1994	1	9,414	49	4,801	14.99	4,800
3751 630 000 08600	ROCHESTER	2	Plastic	3	868	1994	1	13,011	49	6,636	14.99	6,635
3751 630 000 08600	ROCHESTER	2	Plastic	4	188	2003	1	3,396	27	2,479	18.06	2,479
3751 630 000 08600	ROCHESTER	2	Plastic	4	355	2003	1	6,402	27	4,674	18.06	4,673
3751 630 000 08600	ROCHESTER	2	Plastic	4	1,875	2003	1	33,868	27	24,723	18.06	24,723
3751 630 000 08600	ROCHESTER	2	Plastic	4	813	2003	1	14,680	27	10,717	18.06	10,716
3751 630 000 08600	ROCHESTER	2	Plastic	4	5,905	2006	1	106,644	20	85,315	18.06	85,315
3751 630 000 08600	ROCHESTER	3	All Other	3	263	2002	1	8,058	30	5,641	30.64	5,640
3751 630 000 08600	ROCHESTER	3	All Other	4	947	1994	1	33,786	49	17,231	35.66	17,230
3751 630 000 08600	ROCHESTER	3	All Other	4	2,314	1994	1	82,514	49	42,082	35.66	42,082
3751 630 000 08600	ROCHESTER	3	All Other	4	469	1994	1	16,741	49	8,538	35.66	8,537
3751 630 000 08600	ROCHESTER	3	All Other	4	1,011	1994	1	36,055	49	18,388	35.66	18,388
3751 630 000 08600	ROCHESTER	3	All Other	4	44	1994	1	1,558	49	795	35.66	794
3751 630 000 08600	ROCHESTER	3	All Other	4	1,089	1994	1	38,831	49	19,804	35.66	19,803
3751 630 000 08600	ROCHESTER	3	All Other	4	411	1994	1	14,655	49	7,474	35.66	7,473
3751 630 000 08600	ROCHESTER	3	All Other	4	1,445	1994	1	51,529	49	26,280	35.66	26,279
3751 630 000 08600	ROCHESTER	3	All Other	4	1,375	1994	1	49,033	49	25,007	35.66	25,006
3751 630 000 08600	ROCHESTER	3	All Other	4	2,327	1994	1	82,981	49	42,320	35.66	42,320
3751 630 000 08600	ROCHESTER	3	All Other	4	1,445	1994	1	51,529	49	26,280	35.66	26,279
3751 630 000 08600	ROCHESTER	3	All Other	4	1,375	1994	1	49,033	49	25,007	35.66	25,006
3751 630 000 08600	ROCHESTER	3	All Other	4	2,327	1994	1	82,981	49	42,320	35.66	42,320
3751 630 000 08600	ROCHESTER	3	All Other	4	341	1994	1	12,160	49	6,202	35.66	6,201
3751 630 000 08600	ROCHESTER	3	All Other	4	600	1994	1	21,396	49	10,912	35.66	10,911
3751 630 000 08600	ROCHESTER	3	All Other	4	1,839	1994	1	65,579	49	33,445	35.66	33,445
3751 630 000 08600	ROCHESTER	3	All Other	4	1,246	1994	1	44,432	49	22,661	35.66	22,660
3751 630 000 08600	ROCHESTER	3	All Other	4	2,094	1994	1	74,672	49	38,083	35.66	38,082
3751 630 000 08600	ROCHESTER	3	All Other	4	1,500	1994	1	53,490	49	27,280	35.66	27,279
3751 630 000 08600	ROCHESTER	3	All Other	4	623	1994	1	22,216	49	11,330	35.66	11,330
3751 630 000 08600	ROCHESTER	3	All Other	4	657	1994	1	23,429	49	11,949	35.66	11,948
3751 630 000 08600	ROCHESTER	3	All Other	4	628	1994	1	22,394	49	11,421	35.66	11,421
3751 630 000 08600	ROCHESTER	3	All Other	4	868	1994	1	30,953	49	15,786	35.66	15,785
3751 630 000 08600	ROCHESTER	3	All Other	4	62	1994	1	2,211	49	1,128	35.66	1,127
3751 630 000 08600	ROCHESTER	3	All Other	4	1,639	1994	1	58,447	49	29,808	35.66	29,807
3751 630 000 08600	ROCHESTER	3	All Other	4	611	1994	1	21,788	49	11,112	35.66	11,112
3751 630 000 08600	ROCHESTER	3	All Other	4	3,344	1994	1	119,247	49	60,816	35.66	60,815

EXHIBIT "A" - 2016 CURRENT VALUE CALCULATION

Roll Number	Municipality	Type of Pipe	Description of Pipe	Diameter of Pipe	Length	Year Installed	Abandoned	Cost	Depreciation %	Depreciated Value	Rate Per Foot	Assessed Value
3751 630 000 08600	ROCHESTER	3	All Other	4	4,403	1994	1	157,011	49	80,076	35.66	80,075
3751 630 000 08600	ROCHESTER	3	All Other	4	1,184	1994	1	42,221	49	21,533	35.66	21,532
3751 630 000 08600	ROCHESTER	3	All Other	4	3,821	1994	1	136,257	49	69,491	35.66	69,490
3751 630 000 08600	ROCHESTER	3	All Other	4	1,939	1994	1	69,145	49	35,264	35.66	35,263
3751 630 000 08600	ROCHESTER	3	All Other	4	2,594	1994	1	92,502	49	47,176	35.66	47,176
3751 630 000 08600	ROCHESTER	3	All Other	4	1,216	1994	1	43,363	49	22,115	35.66	22,114
3751 630 000 08600	ROCHESTER	3	All Other	4	3,580	1994	1	127,663	49	65,108	35.66	65,108
3751 630 000 08600	ROCHESTER	3	All Other	4	1,488	1994	1	53,062	49	27,062	35.66	27,061
3751 630 000 08600	ROCHESTER	3	All Other	4	623	1994	1	22,216	49	11,330	35.66	11,330
3751 630 000 08600	ROCHESTER	3	All Other	4	657	1994	1	23,429	49	11,949	35.66	11,948
3751 630 000 08600	ROCHESTER	3	All Other	4	628	1994	1	22,394	49	11,421	35.66	11,421
3751 630 000 08600	ROCHESTER	3	All Other	4	868	1994	1	30,953	49	15,786	35.66	15,785
3751 630 000 08600	ROCHESTER	3	All Other	4	460	1994	1	16,404	49	8,366	35.66	8,365
3751 630 000 08600	ROCHESTER	3	All Other	4	458	1994	1	16,332	49	8,329	35.66	8,329
3751 630 000 08600	ROCHESTER	3	All Other	4	695	1994	1	24,784	49	12,640	35.66	12,639
3751 630 000 08600	ROCHESTER	3	All Other	4	762	1994	1	27,173	49	13,858	35.66	13,858
3751 630 000 08600	ROCHESTER	3	All Other	4	1,639	1994	1	58,447	49	29,808	35.66	29,807
3751 630 000 08600	ROCHESTER	3	All Other	4	62	1994	1	2,211	49	1,128	35.66	1,127
3751 630 000 08600	ROCHESTER	3	All Other	4	231	1994	1	8,237	49	4,201	35.66	4,201
3751 630 000 08600	ROCHESTER	3	All Other	4	375	1994	1	13,373	49	6,820	35.66	6,819
3751 630 000 08600	ROCHESTER	3	All Other	4	677	1994	1	24,142	49	12,312	35.66	12,312
3751 630 000 08600	ROCHESTER	3	All Other	4	1,236	1994	1	44,076	49	22,479	35.66	22,478
3751 630 000 08600	ROCHESTER	3	All Other	4	762	1994	1	27,173	49	13,858	35.66	13,858
3751 630 000 08600	ROCHESTER	3	All Other	4	1,639	1994	1	58,447	49	29,808	35.66	29,807
3751 630 000 08600	ROCHESTER	3	All Other	4	62	1994	1	2,211	49	1,128	35.66	1,127
3751 630 000 08600	ROCHESTER	3	All Other	4	1,236	1994	1	44,076	49	22,479	35.66	22,478
3751 630 000 08600	ROCHESTER	3	All Other	4	762	1994	1	27,173	49	13,858	35.66	13,858
3751 630 000 08600	ROCHESTER	3	All Other	4	1,639	1994	1	58,447	49	29,808	35.66	29,807
3751 630 000 08600	ROCHESTER	3	All Other	4	62	1994	1	2,211	49	1,128	35.66	1,127
3751 630 000 08600	ROCHESTER	3	All Other	4	250	1994	1	8,915	49	4,547	35.66	4,546
3751 630 000 08600	ROCHESTER	3	All Other	4	3,050	1994	1	108,763	49	55,469	35.66	55,469
3751 630 000 08600	ROCHESTER	3	All Other	4	1,120	1994	1	39,939	49	20,369	35.66	20,368
3751 630 000 08600	ROCHESTER	3	All Other	4	830	1994	1	29,598	49	15,095	35.66	15,094
3751 630 000 08600	ROCHESTER	3	All Other	4	4,390	1994	1	156,547	49	79,839	35.66	79,839
3751 630 000 08600	ROCHESTER	3	All Other	6	94	1994	1	4,317	49	2,202	45.93	2,201
3751 630 000 08600	ROCHESTER	3	All Other	6	405	1994	1	18,602	49	9,487	45.93	9,486
3751 630 000 08600	ROCHESTER	3	All Other	6	1,024	1994	1	47,032	49	23,986	45.93	23,986
3751 630 000 08600	ROCHESTER	3	All Other	6	868	1994	1	39,867	49	20,332	45.93	20,332
Total CVA												1,671,000