



Avista Corp.

1411 East Mission P.O. Box 3727
Spokane, Washington 99220-0500
Telephone 509-489-0500
Toll Free 800-727-9170

VIA ELECTRONIC FILING

October 10, 2014

Public Utilities Commission of Oregon
Attn: Ms. Diane Davis
PO Box 1088
Salem, Oregon 97308-1088

Re: Avista Corporation
Internal Revenue Service Form 3115, Application for Change in Accounting Method

Dear Ms. Davis,

Attached hereby in electronic PDF format, please find the Form 3115, Application for Change of Accounting Method, filed with the United States Internal Revenue Service (IRS) by Avista Corporation, dba Avista Utilities (Avista or Company). This filing is for informational purposes only. Pursuant to IRS Revenue Procedure 2011-14, as modified by Revenue Procedure 2012-20, Avista is required to provide a copy of Form 3115 to the Public Utilities Commission of Oregon (Commission) following its submittal to the IRS.

The purpose of Avista's Form 3115 was to notify the IRS of a general asset account election for property subject to the Modified Accelerated Cost Recovery System for tax depreciation purposes and placed into service in taxable years beginning before January 1, 2012.

The filing of this election has no impact to the financial statements of Avista. The submission is protective in nature and is unrelated to any change in accounting for Generally

Accepted Accounting purposes. Similarly, there are no ratemaking implications as a result of the change, and no action is being requested of the Commission.

Thank you for your attention to this matter. If you have any questions regarding this filing, please contact me at 509-495-4975 or at linda.gervais@avistacorp.com, or Avista's Tax Director, Mr. Don Falkner, at 509-495-4326 or at don.falkner@avistacorp.com

Sincerely,

/s/Linda Gervais/

Manager, Regulatory Policy
Avista Utilities
linda.gervais@avistacorp.com
509-495-4975



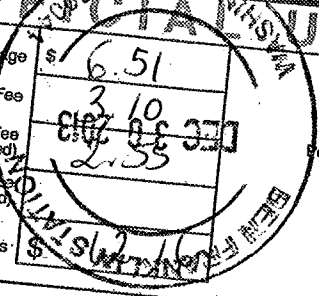
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PS Form 3800, June 2002

See Reverse for Instructions



Ernst & Young LLP
1101 New York Avenue, NW
Washington, DC 20005-4213
Tel: +1 202 327 6000
Fax: +1 202 327 6200
www.ey.com

Internal Revenue Service
1973 North Rulon White Blvd.
Mail Stop 4917
Ogden, UT 84404

30 December 2013

Avista Corporation
EIN: 91-0462470
Application for Change in Accounting Method

Dear Madam:

Please find enclosed Form 3115, Application for Change in Accounting Method, filed on behalf of Avista Corporation (the taxpayer) under Rev. Proc. 2011-14, as modified by Rev. Proc. 2012-20. The taxpayer is making a change in its method of accounting to make a late general asset account election. The request is filed for the tax year ending December 31, 2013.

Pursuant to Rev. Proc. 2011-14, as modified by Rev. Proc. 2012-20, this is the copy of the application that must be filed with the IRS Ogden Office. The original application will be attached to the taxpayer's timely filed (including extensions) original federal income tax return for the year of change.

In the event you propose to deny this request, a conference of right is requested pursuant to Rev. Proc. 2011-14. Attached to this request is Form 2848, Power of Attorney and Declaration of Representative, naming Renae Davis, Rayth Myers and the undersigned as authorized representatives for the taxpayer. If you have any questions or need additional information, please do not hesitate to call me at 202-327-6556.

Sincerely,

A handwritten signature in black ink, appearing to read 'Sharon Kay', with a long, sweeping line extending upwards and to the right.

Sharon Kay
Partner

Attachment



Building a better
working world

30 December 2013

2

Avista Corporation
EIN: 91-0462470

Blind copy to: Renae Davis, Ernst & Young LLP (Portland)
Rayth Myers, Ernst & Young LLP (National Tax)

Application for Change in Accounting Method

OMB No. 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions)	
Avista Corporation		91-0462470	
Number, street, and room or suite no. If a P.O. box, see the instructions.		Principal business activity code number (see instructions)	
1411 East Mission Avenue		221100	
City or town, state, and ZIP code		Tax year of change begins (MM/DD/YYYY) 1/01/2013	
Spokane, WA 99202		Tax year of change ends (MM/DD/YYYY) 12/31/2013	
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)		Name of contact person (see instructions)	
		Sharon Kay	
		Contact person's telephone number	
		(202) 327-6556	

If the applicant is a member of a consolidated group, check this box

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box

Check the box to indicate the type of applicant. <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Controlled foreign corporation (Sec. 957) <input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E)) <input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2)) <input type="checkbox"/> Exempt organization. Enter Code section ▶		<input type="checkbox"/> Cooperative (Sec. 1381) <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Insurance Co. (Sec. 816(a)) <input type="checkbox"/> Insurance Co. (Sec. 831) <input type="checkbox"/> Other (specify) ▶		Check the appropriate box to indicate the type of accounting method change being requested. (see instructions) <input type="checkbox"/> Depreciation or Amortization <input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions <input checked="" type="checkbox"/> Other (specify) ▶ <u>Late General Asset Account Election</u>	
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Caution: To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

The taxpayer must attach all applicable supplemental statements requested throughout this form.

Part I Information For Automatic Change Request

1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions. ▶ (a) Change No. <u>180</u> (b) Other <input type="checkbox"/> Description ▶	Yes	No
2 Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation		X

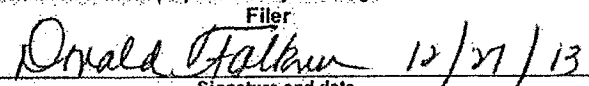
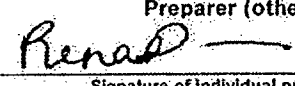
Note: Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).

Part II Information For All Requests

3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If "Yes," the applicant is not eligible to make the change under automatic change request procedures.	Yes	No
4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? See Statements. If "No," go to line 5.		X
b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?		X

Signature (see instructions)

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Filer  Signature and date	Preparer (other than filer/applicant)  Signature of individual preparing the application and date
--	---

Donald Falkner, Tax Director and Asst. Treasurer
 Name and title (print or type)

Renae Davis
 Name of individual preparing the application (print or type)

ERNST & YOUNG, US LLP.
 Name of firm preparing the application

Part II Information For All Requests (continued)

Yes	No
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- 4 c Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)? X
- d Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)? X
If "Yes," attach the consent statement from the director.
- e Is the request to change the method of accounting being filed under the 90-day or 120-day window period? X
If "Yes," check the box for the applicable window period and attach the required statement (see instructions).
 90 day 120 day: Date examination ended ▶ _____
- f If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination.
Name ▶ Janine Jones Telephone number ▶ (509) 623-4856 Tax year(s) ▶ 2010 & 2011
- g Has a copy of this Form 3115 been provided to the examining agent identified on line 4f? X
- 5 a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? X
If "Yes," enter the name of the (check the box) Appeals officer and/or counsel for the government, telephone number, and the tax year(s) before Appeals and/or a Federal court.
Name ▶ N/A Telephone number ▶ N/A Tax year(s) ▶ _____
- b Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a? N A
- c Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)? N A
If "Yes," attach an explanation. N/A
- 6 If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court. See Statements
- 7 If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity? N A
If "Yes," the applicant is not eligible to make the change.
- 8 a Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)? X
b If "Yes," attach an explanation. N/A
- 9 a Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)? X
b If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent. See Statements
c If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation. See Statements
- 10 a Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice? X
b If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s).
- 11 Is the applicant requesting to change its overall method of accounting? X
If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form.
Present method: Cash Accrual Hybrid (attach description)
Proposed method: Cash Accrual Hybrid (attach description)

Part II Information For All Requests (continued)					Yes	No												
12	If the applicant is either (i) not changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following: See Statements																	
a	The item(s) being changed.																	
b	The applicant's present method for the item(s) being changed.																	
c	The applicant's proposed method for the item(s) being changed.																	
d	The applicant's present overall method of accounting (cash, accrual, or hybrid).																	
13	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application. See Statements																	
14	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions If "No," attach an explanation. See Statements				X													
15 a	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?					X												
b	If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application.																	
16	Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?				X													
17	If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change.																	
	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border-bottom: 1px solid black;">1st preceding year ended: mo.</td> <td style="width: 25%; border-bottom: 1px solid black;">yr.</td> <td style="width: 25%; border-bottom: 1px solid black;">2nd preceding year ended: mo.</td> <td style="width: 25%; border-bottom: 1px solid black;">yr.</td> <td style="width: 25%; border-bottom: 1px solid black;">3rd preceding year ended: mo.</td> <td style="width: 25%; border-bottom: 1px solid black;">yr.</td> </tr> <tr> <td style="border-bottom: 1px solid black;">\$</td> <td></td> <td style="border-bottom: 1px solid black;">\$</td> <td></td> <td style="border-bottom: 1px solid black;">\$</td> <td></td> </tr> </table>	1st preceding year ended: mo.	yr.	2nd preceding year ended: mo.	yr.	3rd preceding year ended: mo.	yr.	\$		\$		\$						
1st preceding year ended: mo.	yr.	2nd preceding year ended: mo.	yr.	3rd preceding year ended: mo.	yr.													
\$		\$		\$														

Part III Information For Advance Consent Request N/A					Yes	No
18	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures.					
19	Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists.					
20	Attach a copy of all documents related to the proposed change (see instructions).					
21	Attach a statement of the applicant's reasons for the proposed change.					
22	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? If "No," attach an explanation.					
23 a	Enter the amount of user fee attached to this application (see instructions). ▶ \$ _____					
b	If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).					

Part IV Section 481(a) Adjustment					Yes	No
24	Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? If "Yes," do not complete lines 25, 26, and 27 below.					X
25	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ▶ \$ _____ 0.00 Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant. See Statements					

Part IV Section 481(a) Adjustment (continued)		Yes	No
26	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?	N	A
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation.		X

Schedule A - Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.) N/A

Part I Change in Overall Method (see instructions)

- Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

Amount	
a	Income accrued but not received (such as accounts receivable)
b	Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method
c	Expenses accrued but not paid (such as accounts payable)
d	Prepaid expenses previously deducted
e	Supplies on hand previously deducted and/or not previously reported
f	Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II
g	Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment.
h	Net section 481(a) adjustment (Combine lines 1a-1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25.

 - Income accrued but not received (such as accounts receivable)
 - Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method
 - Expenses accrued but not paid (such as accounts payable)
 - Prepaid expenses previously deducted
 - Supplies on hand previously deducted and/or not previously reported
 - Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II
 - Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment.
 - Net section 481(a) adjustment (Combine lines 1a-1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25.
- Is the applicant also requesting the recurring item exception under section 461(h)(3)? Yes No
- Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.

Part II Change to the Cash Method For Advance Consent Request (see instructions)

- Applicants requesting a change to the cash method must attach the following information:
- A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
 - An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

Schedule B - Change to the Deferral Method for Advance Payments (see instructions) N/A

- If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev. Proc. 2004-34, 2004-1 C.B. 991, attach the following information:
 - A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34.
 - If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information required by section 8.02(3)(a)-(c) of Rev. Proc. 2004-34.
 - If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by section 8.03(2)(a)-(f) of Rev. Proc. 2004-34.
- If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following.
 - A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).
 - A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).
 - A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).
 - A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

Schedule C - Changes Within the LIFO Inventory Method (see instructions) N/A**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970, Application To Use LIFO Inventory Method**, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
 - a Valuing inventory (e.g., unit method or dollar-value method).
 - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.).
 - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.).
 - d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method).
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

Part II Change in Pooling Inventories

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
 - a A description of the types of products produced by the applicant. If possible, attach a brochure.
 - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
 - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
 - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
 - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
 - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
 - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

Schedule D - Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions) N/A

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.)

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.
2 a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?
b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)?
c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)?
d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)?
3 a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)?
b If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts.
c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.
4 To determine a contract's completion factor using the percentage-of-completion method:
a Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)?
b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))?
5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts.

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8.)

- 1 Attach a description of the inventory goods being changed.
2 Attach a description of the inventory goods (if any) NOT being changed.
3 a Is the applicant subject to section 263A? If "No," go to line 4a
b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? If "No," attach a detailed explanation

4 a Check the appropriate boxes below.

Identification methods:

- Specific identification
FIFO
LIFO
Other (attach explanation)

Valuation methods:

- Cost
Cost or market, whichever is lower
Retail cost
Retail, lower of cost or market
Other (attach explanation)

Table with 3 columns: Inventory Being Changed (Present method, Proposed method), Inventory Not Being Changed (Present method). Includes a shaded cell at the bottom right.

- b Enter the value at the end of the tax year preceding the year of change
5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions).
a Copies of Form(s) 970 filed to adopt or expand the use of the method.
b Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
c Only for applicants requesting an automatic change. The statement required by section 22.01(5) of the Appendix of Rev. Proc. 2008-52 (or its successor).

Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions)).

Section A - Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B - Direct and Indirect Costs Required To Be Allocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs.)		

Automatic Change for Late General Asset Account Election
Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

Request for Faxed Documents

In accordance with the procedures set forth in section 9.04(3) of Rev. Proc. 2013-1, the Taxpayer requests that a copy of any document related to this request (e.g., a request for additional information) for change in method of accounting be provided to the Taxpayer and the Taxpayer's authorized representatives via fax at the numbers provided below.

Taxpayer's Fax Number: Don Falkner (509) 495-4326

Authorized representatives'

Fax Numbers: Sharon Kay (866) 758-2561
Renae Davis (866) 507-5623

Page 2, Part II, Lines 4a-f

The Taxpayer is currently under examination for the tax years ending December 31, 2010 and December 31, 2011.

As required by section 6.02(3)(c) of Rev. Proc. 2011-14, the name and telephone number of the examining agent and appeals officer are:

Examining Agent Name: Janine Jones
Telephone Number: (509) 623-4856

Rev. Proc. 2012-20 provides the procedures by which a taxpayer may obtain the automatic consent of the Commissioner of Internal Revenue to change to the methods of accounting provided in Temp. Treas. Reg. §§ 1.167(a)-4T, 1.168(i)-1T, 1.168(i)-7T, and 1.168(i)-8T for taxable years beginning on or after January 1, 2012. Rev. Proc. 2012-20 modified and amplified Rev. Proc. 2011-14 by adding (among other items) Appendix § 6.32 (general asset account elections (Section 168(i)(4)). Appendix § 6.32(3) waives the general scope limitations in Section 4.02 of Rev. Proc. 2011-14 during the first two taxable years beginning after December 31, 2011, including the general limitation of taxpayers to file method changes while under examination. Therefore, as the Taxpayer is filing this method change in the first two taxable years beginning after December 31, 2011 even though the Taxpayer is currently under examination, the Taxpayer is not required to obtain consent from the examining agent to file this accounting method change because the scope limitation in Section 4.02 of Rev. Proc. 2011-14 is waived. A copy of this Form 3115 has been provided to the IRS examining agent.

Page 2, Part II, Line 6

Parent Corporation

Name: Avista Corporation
EIN: 91-0462470
Address: Avista Corporation
1411 East Mission Avenue
Spokane, WA 99220-3727
Tax Year: The Taxpayer is currently under examination for the tax years ending 12/31/2010 and 12/31/2011.

Page 2, Part II, Lines 9b and 9c

Avista Corporation (EIN: 91-0462470) filed a Form 3115 requesting to change its method of accounting related to repairs and maintenance for the tax year ended December 31, 2009. This requested method change was later withdrawn by Avista Corporation.

Page 3, Part II, Question 12

Page 8, Schedule E, Questions 4(a), 5 and 7(c)

a) The items being changed:

The Taxpayer is making a late election to place certain property into general asset accounts. Specifically, the item(s) subject to this filing are assets used in connection to the generation, transmission and distribution of electric power to the Taxpayer's customers placed in service after December 31, 1986 and prior to January 1, 2012. Pursuant to Appendix § 6.32(1)(b) of Rev. Proc. 2011-14, as modified by Rev. Proc. 2012-20, the Service will treat the making of a late general asset account election as a change in method of accounting if the taxpayer makes the change for the first or second taxable year beginning after December 31, 2011. The Taxpayer is making the election for the tax year beginning January 1, 2013, which is the second taxable year beginning after December 31, 2011.

b) The applicant's present method for the item being changed:

The assets subject to this election are MACRS assets and have been used in the Taxpayer's trade or business. The Taxpayer has not previously made general asset account elections for the items subject to this method change request.

c) The applicant's proposed method for the item being changed:

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

As described in Rev. Proc. 2011-14, Appendix § 6.32(1)(a)(i), as amplified by Rev. Proc. 2012-20 the Taxpayer is making a late general asset account election under Section 168(i)(4) and Temp. Treas. Reg. § 1.168(i)-1T for MACRS property placed in service by the Taxpayer in a taxable year beginning before January 1, 2012. The general asset accounts are described more fully below in Line 25.

Pursuant to Rev. Proc. 2011-14, Appendix § 6.32(4)(f), as added by Rev. Proc. 2012-20, the Taxpayer represents that for public utility property it agrees to the following terms and conditions:

- (i) a normalization method of accounting (within the meaning of Section 168(i)(9)) will be used for the public utility property subject to the application; and
- (ii) within 30 calendar days of filing the federal income tax return for the year of change, the Taxpayer will provide a copy of the completed application to any regulatory body having jurisdiction over the public utility property subject to the application.

d) The applicant's present overall method of accounting:

The Taxpayer's present overall method of accounting is the accrual method.

Page 3, Part II, Question 13

Taxpayer's Trade or Business:

The Taxpayer is a regulated electric and gas utility engaged in the generation, transmission and distribution, and sale of electricity and the distribution of natural gas. Its principal business activity code is 221100. The Taxpayer has only one trade or business as described in Treas. Reg. § 1.446-1(d).

Page 3, Part II, Line 14

The Taxpayer will not use the proposed method of accounting for its books and records and financial statements. The Taxpayer's proposed method of accounting for tax purposes may not be in conformance with generally accepted accounting principles (GAAP). However, the Taxpayer's proposed method clearly reflects income.

Page 3, Part II, Question 16

If it is tentatively determined that Taxpayer has changed its method of accounting without complying with all the applicable provisions of Rev. Proc. 2011-14, as amplified and modified by Rev. Proc. 2012-20, the privilege of a conference is hereby requested. To arrange the time and place of such a conference, please contact the Taxpayer's representative:

Sharon Kay
(202) 327-6556
(866) 758-2561 (fax)

or

Rayth Myers
(202) 327-6081
(866) 566-3231 (fax)

Ernst & Young LLP
1101 New York Avenue, N.W.
Washington, DC 20005

Page 3, Part IV, Question 25

The Section 481(a) adjustment (pursuant to Rev. Proc. 2011-14, Appendix § 6.32(4)(a)) is calculated as the difference between the amount deducted for the taxable years prior to the year of change under the Taxpayer's present method of accounting and the amount that would have been deducted for the taxable years prior to the year of change under the Taxpayer's proposed method of accounting, assuring that there are no omissions or duplications of income or expense.

Because there is no difference in basis under the present and proposed methods, the Section 481(a) adjustment is estimated to be \$0.

In accordance to Rev. Proc. 2011-14, Appendix § 6.32(4)(c), this general asset account election change specified in Appendix § 6.32(1)(a)(i) applies to all MACRS assets (including land, land rights, structures, and improvements) used to transmit and distribute electric power. A separate general asset account will be established to hold each retirement unit used for book purposes. For example:

- Each pole will be a separate general asset account
- Each crossarm will be a separate general asset account
- Each arrester – line will be a separate general asset account
- Each circuit breaker in overhead conductor will be a separate general asset account

Thus, each general asset account will hold only one retirement asset and therefore, each general asset account will comply with all of the provisions of Temp. Treas. Reg. § 1.168(i)-1T(c)(2)(ii).

Avista Corporation
Attachment to Form 3115

EIN: 91-0462470
Tax Year Ending 12/31/2013

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

See the attached Appendix A that contains a list of the retirement units used for book purposes for generation, transmission and distribution assets, each of which will be included in a separate general asset account.

Page 8, Part III, Schedule E, Questions 4a and 5

See answer to Line 12b above.

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

Page 8, Part III, Schedule E, Questions 7 Method of Depreciation

As noted in Line 12, this Form 3115 is to make a retroactive general asset account election for certain MACRS property. The Taxpayer is not changing its depreciation method for any of the property subject to this method change. However, Schedule E, Line 7 is included as required.

Assets used in the Transmission and Distribution of Electric Power			
		Present Method	Proposed Method
(a)	Code Section under which currently depreciable	Assets subject to this change are depreciated under the general depreciation system of Section 168	Assets subject to this change are depreciated under the general depreciation system of Section 168
(b)	Applicable Asset Class	Asset Class 49.14 pursuant to Rev Proc 87-56.	Asset Class 49.14 pursuant to Rev Proc 87-56.
(c)	These assets are used in the Taxpayer's business of transmitting and distributing electric power.		
(d)	Depreciation Method	150% declining balance pursuant to Section 168(b)(2)	150% declining balance pursuant to Section 168(b)(2)
(e)	Recovery Period	15/20 years	15/20 years
(f)	Applicable Convention	Half-Year, except where Mid-Quarter is required	Half-Year, except where Mid-Quarter is required
(g)	The Taxpayer did not claim additional first-year special depreciation for qualifying property.		

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

Assets used in the Steam Generation of Electric Power			
		Present Method	Proposed Method
(a)	Code Section under which currently depreciable	Assets subject to this change are depreciated under the general depreciation system of Section 168	Assets subject to this change are depreciated under the general depreciation system of Section 168
(b)	Applicable Asset Class	Asset Class 49.13 pursuant to Rev Proc 87-56.	Asset Class 49.13 pursuant to Rev Proc 87-56.
(c)	These assets are used in the Taxpayer's business of generating electric power.		
(d)	Depreciation Method	150% declining balance pursuant to Section 168(b)(2)	150% declining balance pursuant to Section 168(b)(2)
(e)	Recovery Period	20 years	20 years
(f)	Applicable Convention	Half-Year, except where Mid-Quarter is required	Half-Year, except where Mid-Quarter is required
(g)	The Taxpayer claimed additional first-year special depreciation for qualifying property but for certain property placed in service the Taxpayer elected out of additional first-year special depreciation under Section 168(k)(2)(D)(III).		

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

Assets used in the Hydraulic Generation of Electric Power			
		Present Method	Proposed Method
(a)	Code Section under which currently depreciable	Assets subject to this change are depreciated under the general depreciation system of Section 168	Assets subject to this change are depreciated under the general depreciation system of Section 168
(b)	Applicable Asset Class	Asset Class 49.11 pursuant to Rev Proc 87-56.	Asset Class 49.11 pursuant to Rev Proc 87-56.
(c)	These assets are used in the Taxpayer's business of generating electric power.		
(d)	Depreciation Method	150% declining balance pursuant to Section 168(b)(2)	150% declining balance pursuant to Section 168(b)(2)
(e)	Recovery Period	20 years	20 years
(f)	Applicable Convention	Half-Year, except where Mid-Quarter is required	Half-Year, except where Mid-Quarter is required
(g)	The Taxpayer claimed additional first-year special depreciation for qualifying property but for certain property placed in service the Taxpayer elected out of additional first-year special depreciation under Section 168(k)(2)(D)(III).		

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

Assets used in the Combustion Generation of Electric Power			
		Present Method	Proposed Method
(a)	Code Section under which currently depreciable	Assets subject to this change are depreciated under the general depreciation system of Section 168	Assets subject to this change are depreciated under the general depreciation system of Section 168
(b)	Applicable Asset Class	Asset Class 49.15 pursuant to Rev Proc 87-56.	Asset Class 49.15 pursuant to Rev Proc 87-56.
(c)	These assets are used in the Taxpayer's business of generating electric power.		
(d)	Depreciation Method	150% declining balance pursuant to Section 168(b)(2)	150% declining balance pursuant to Section 168(b)(2)
(e)	Recovery Period	15 years	15 years
(f)	Applicable Convention	Half-Year, except where Mid-Quarter is required	Half-Year, except where Mid-Quarter is required
(g)	The Taxpayer claimed additional first-year special depreciation for qualifying property but for certain property placed in service the Taxpayer elected out of additional first-year special depreciation under Section 168(k)(2)(D)(III).		

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

Assets used in the Natural Gas Generation of Electric Power			
		Present Method	Proposed Method
(a)	Code Section under which currently depreciable	Assets subject to this change are depreciated under the general depreciation system of Section 168	Assets subject to this change are depreciated under the general depreciation system of Section 168
(b)	Applicable Asset Class	Asset Class 49.223 pursuant to Rev Proc 87-56.	Asset Class 49.223 pursuant to Rev Proc 87-56.
(c)	These assets are used in the Taxpayer's business of generating electric power.		
(d)	Depreciation Method	150% declining balance pursuant to Section 168(b)(2)	150% declining balance pursuant to Section 168(b)(2)
(e)	Recovery Period	10 years	10 years
(f)	Applicable Convention	Half-Year, except where Mid-Quarter is required	Half-Year, except where Mid-Quarter is required
(g)	The Taxpayer claimed additional first-year special depreciation for qualifying property but for certain property placed in service the Taxpayer elected out of additional first-year special depreciation under Section 168(k)(2)(D)(III).		

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

Assets used in the Wind Generation of Electric Power			
		Present Method	Proposed Method
(a)	Code Section under which currently depreciable	Assets subject to this change are depreciated under the general depreciation system of Section 168	Assets subject to this change are depreciated under the general depreciation system of Section 168
(b)	Applicable Asset Class	Asset Class 80(D) pursuant to Rev Proc 87-56.	Asset Class 80(D) pursuant to Rev Proc 87-56.
(c)	These assets are used in the Taxpayer's business of generating electric power.		
(d)	Depreciation Method	150% declining balance pursuant to Section 168(b)(2)	150% declining balance pursuant to Section 168(b)(2)
(e)	Recovery Period	5 years	5 years
(f)	Applicable Convention	Half-Year, except where Mid-Quarter is required	Half-Year, except where Mid-Quarter is required
(g)	The Taxpayer claimed additional first-year special depreciation for qualifying property but for certain property placed in service the Taxpayer elected out of additional first-year special depreciation under Section 168(k)(2)(D)(III).		

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

Assets used in Biomass Generation			
		Present Method	Proposed Method
(a)	Code Section under which currently depreciable	Assets subject to this change are depreciated under the general depreciation system of Section 168	Assets subject to this change are depreciated under the general depreciation system of Section 168
(b)	Applicable Asset Class	Asset Class 49.13 pursuant to Rev Proc 87-56.	Asset Class 49.13 pursuant to Rev Proc 87-56.
(c)	These assets are used in the Taxpayer's business of generating electric power.		
(d)	Depreciation Method	150% declining balance pursuant to Section 168(b)(2)	150% declining balance pursuant to Section 168(b)(2)
(e)	Recovery Period	20 years	20 years
(f)	Applicable Convention	Half-Year, except where Mid-Quarter is required	Half-Year, except where Mid-Quarter is required
(g)	The Taxpayer claimed additional first-year special depreciation for qualifying property but for certain property placed in service the Taxpayer elected out of additional first-year special depreciation under Section 168(k)(2)(D)(III).		

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

Land Improvements			
		Present Method	Proposed Method
(a)	Code Section under which currently depreciable	Assets subject to this change are depreciated under the general depreciation system of Section 168	Assets subject to this change are depreciated under the general depreciation system of Section 168
(b)	Applicable Asset Class	Land Improvements: Asset Class 00.3 pursuant to Rev Proc 87-56.	Land Improvements: Asset Class 00.3 pursuant to Rev Proc 87-56.
(c)	The improvements at issue meets the criteria set forth in Section 168(b)(2).		
(d)	Depreciation Method	150% declining balance pursuant to Section 168(b)(2)	150% declining balance pursuant to Section 168(b)(2)
(e)	Recovery Period	15 years	15 years
(f)	Applicable Convention	Half-Year, except where Mid-Quarter is required	Half-Year, except where Mid-Quarter is required
(g)	The Taxpayer did not claim additional first-year special depreciation for qualifying property.		

Automatic Change for Late General Asset Account Election

Filed under Appendix § 6.32 of Rev. Proc. 2011-14, as added by Rev. Proc. 2012-20

Non Residential Real Property			
		Present Method	Proposed Method
(a)	Code Section under which currently depreciable	Assets subject to this change are depreciated under the general depreciation system of Section 168	Assets subject to this change are depreciated under the general depreciation system of Section 168
(b)	Applicable Asset Class	Non-residential real property	Non-residential real property
(c)	These assets are properly classified as nonresidential real property.		
(d)	Depreciation Method	Straight-line – Section 168(b)(3)	Straight-line – Section 168(b)(3)
(e)	Recovery Period	39 years – Section 168(c)	39 years – Section 168(c)
(f)	Applicable Convention	Mid-Month – Section 168(d)(2)	Mid-Month – Section 168(d)(2)
(g)	These assets are not eligible for first-year special depreciation.		

Appendix A - RETIREMENT UNIT CATALOG

Functional Class Description	Retirement Unit Long Description
Distribution - Electric	Land in Fee
Distribution - Electric	Land Rights - removal or reconstruction of other's property
Distribution - Electric	Land Rights - easements, permits and other land costs
Distribution - Electric	Sewer or Road Improvement Assessments
Distribution - Electric	Wall - permanent (SF)
Distribution - Electric	Siding - exterior walls, if separable (SF)
Distribution - Electric	Floor (SF)
Distribution - Electric	Floor Covering (SF)
Distribution - Electric	Ceiling (SF)
Distribution - Electric	Wall Covering (SF)
Distribution - Electric	Door - see remarks #1
Distribution - Electric	Windows - exterior only, includes skylights (LOT)
Distribution - Electric	Window Coverings- drapes, shades, or louvered screens
Distribution - Electric	Stairway - by identifiable section and installation
Distribution - Electric	Steel - each separable installation (tons)
Distribution - Electric	Roof (SF)
Distribution - Electric	Roofing (SF)
Distribution - Electric	Gutters (LF)
Distribution - Electric	Chimney or Stack - for discharge of gases and fumes
Distribution - Electric	Canopy or Cover (SF)
Distribution - Electric	Foundation/Footing
Distribution - Electric	Base or Floor Slab (CY)
Distribution - Electric	Minor Structure - see remarks #4
Distribution - Electric	Miscellaneous - permanently attached to structure.
Distribution - Electric	Vault - for secured areas for valuables or records
Distribution - Electric	Wall, Semi-Permanent - full height (SF)
Distribution - Electric	Boiler or Furnace
Distribution - Electric	Burner - for boiler or furnace
Distribution - Electric	Duct - each run between retirement units (FT)
Distribution - Electric	Plenum, Air Mixing
Distribution - Electric	Louver - power operated
Distribution - Electric	Air Conditioner - self contained & hard wired
Distribution - Electric	Fan or Blower
Distribution - Electric	Unit Heater - large single units, permanently installed
Distribution - Electric	Radiator - convector, steam, water or radiant
Distribution - Electric	Motor - 10 HP or larger
Distribution - Electric	Piping - less than 3 inch (LOT)
Distribution - Electric	Piping - 3 inch and larger (FT)
Distribution - Electric	Valves - 3 inch or larger
Distribution - Electric	Power Operators - for valves 3 inch or larger
Distribution - Electric	Tank (GAL or CF)
Distribution - Electric	Heater, Self contained - gas, propane or electric (LOTS)
Distribution - Electric	Filter or Precipitator Unit - complete
Distribution - Electric	Compressor , Refrigerant
Distribution - Electric	Controls, System (LOT)
Distribution - Electric	Heat Exchanger Shell
Distribution - Electric	Heat Exchanger Tubes (SET)
Distribution - Electric	Pump
Distribution - Electric	Computer System, Building
Distribution - Electric	Conductor - see Remarks 1 (LOT)
Distribution - Electric	Lighting System Controls
Distribution - Electric	Conduit, Duct or Wireway - see Remarks 2 (FT)
Distribution - Electric	Lighting Fixture - interior (LOT)
Distribution - Electric	Lighting Fixture - exterior area (LOT)
Distribution - Electric	Emergency Lighting and Signs (LOT)

Distribution - Electric	Transfer Switch - automatic or manual
Distribution - Electric	Tank or Accumulator (GAL)
Distribution - Electric	Pump
Distribution - Electric	Filter/Purification System
Distribution - Electric	Piping - 3 inch and larger (FT)
Distribution - Electric	Valve - 3 inch or larger
Distribution - Electric	Power Operator Assembly - for vales 3 inch and larger
Distribution - Electric	Piping - smaller than 3 inch (LOT), remarks #1
Distribution - Electric	Sprinkler Heads - for grounds irrigation
Distribution - Electric	Sprinkler System Controls - for grounds irrigation.
Distribution - Electric	Water Flow Meter
Distribution - Electric	Shower - each installation (LOT), remarks #1
Distribution - Electric	Plumbing Fixtures - each installation (LOT), remarks #1
Distribution - Electric	Water Heater
Distribution - Electric	Motor - 10 HP or larger
Distribution - Electric	Well
Distribution - Electric	Reservoir/Pond - domestic water supply
Distribution - Electric	Septic or Holding Tank - Cesspool
Distribution - Electric	Sump Pump or Lift Station
Distribution - Electric	Drain field or Leaching Bed
Distribution - Electric	Siphon Valve
Distribution - Electric	Drinking Fountain - refrigerated unit
Distribution - Electric	Manhole or Vault
Distribution - Electric	Drinking Fountain Fixture - nonrefrigerated unit (LOT)
Distribution - Electric	Tank or Accumulator (GAL)
Distribution - Electric	Pump
Distribution - Electric	Door Closing System - Automatic, remarks #5
Distribution - Electric	Piping - 3 inch and larger (FT)
Distribution - Electric	Valve - 3 inch or larger
Distribution - Electric	Power Operator Assembly - for vales 3 inch and larger
Distribution - Electric	Piping - smaller than 3 inch (LOT)
Distribution - Electric	Sprinkler Heads - for fire protection (LOT)
Distribution - Electric	Hydrant
Distribution - Electric	Hose Station
Distribution - Electric	Fire Detection or Alarm System Wiring (LOT)
Distribution - Electric	Fire Detection or Alarm System Controls
Distribution - Electric	Motor - 10 HP or larger
Distribution - Electric	Extinguisher, Handheld - all media types (LOT)
Distribution - Electric	Extinguisher, Wheeled - all media types
Distribution - Electric	Security Door
Distribution - Electric	Video System
Distribution - Electric	Video Camera
Distribution - Electric	Conduit - for exclusive use by security systems
Distribution - Electric	Control/Alarm System, (see Remarks #4)
Distribution - Electric	Intercom System - for security use only
Distribution - Electric	Hoise Mechanism, Elevator
Distribution - Electric	Controls, Elevator
Distribution - Electric	Cage/Passenger Enclosure - Elevator
Distribution - Electric	Bridge - Crane
Distribution - Electric	Trolley - Crane or Hoist
Distribution - Electric	Track or Runway - by type and identifiable section
Distribution - Electric	Lift Mechanism - Crane or Hoist
Distribution - Electric	Controls, Crane or Hoist, see remarks #2
Distribution - Electric	Remote Control - Radio
Distribution - Electric	Motor - 10 HP or larger, AC or DC
Distribution - Electric	Limit Switch - Bridge Over-Travel
Distribution - Electric	Lubrication System
Distribution - Electric	Electrification Track or Festoon System
Distribution - Electric	Roadway (SF)
Distribution - Electric	Surface Paving - by identifiable section (SF)

Distribution - Electric	Sidewalk or Footpath (LF)
Distribution - Electric	Bridge - vehicle or pedestrian traffic
Distribution - Electric	Embankment or Retaining Wall (SF)
Distribution - Electric	Guard Rail - by type and identifiable section (FT)
Distribution - Electric	Landscaping - by identifiable section (SF)
Distribution - Electric	Fencing Perimeter - by identifiable section
Distribution - Electric	Motor Operator - Gate
Distribution - Electric	Flag Pole
Distribution - Electric	Underground Enclosure or Manhole
Distribution - Electric	Fencing, Noise Abatement - by identifiable section (FT)
Distribution - Electric	Vehicle - by identifiable section (FT)
Distribution - Electric	Fencing - Snow or Windbreak
Distribution - Electric	Site Clearing or Grading (SF)
Distribution - Electric	Gravel - by identifiable section or area (CY)
Distribution - Electric	Soil Stabilization (SF)
Distribution - Electric	Transformer - 230/13.8 kV
Distribution - Electric	Transformer - 115/13.8kV
Distribution - Electric	Transformer - 115/24.9 kV
Distribution - Electric	Transformer - 115/34.5 kV
Distribution - Electric	Transformer - 24.9/13.8 kV
Distribution - Electric	Bushings - high voltage side (SET)
Distribution - Electric	Bushings - low voltage side (SET)
Distribution - Electric	Current Transformer - bushing pocket type (SET)
Distribution - Electric	Relay - Sudden Pressure, remarks #3
Distribution - Electric	Surge Arresters - high voltage side, remarks #4 (SET)
Distribution - Electric	Surge Arresters - low voltage side, remarks #4 (SET)
Distribution - Electric	Transformer Delivery and Installation - remarks #1
Distribution - Electric	Foundation
Distribution - Electric	Controls - complete for each transformer
Distribution - Electric	Circuit Recloser - Oil 15 kV
Distribution - Electric	Circuit Recloser - Vacuum 38 kV
Distribution - Electric	Circuit Recloser - Vacuum 27 kV
Distribution - Electric	Foundation , see remarks # 2
Distribution - Electric	Controls and Indication
Distribution - Electric	Relay - Reclosing, example RC, RCS
Distribution - Electric	Relay - Overcurrent, example CO
Distribution - Electric	Relay - Over and/or Under Voltage, example NGV
Distribution - Electric	Relay - Directional Power, example CCP13
Distribution - Electric	Ammeter - Thermal Demand (SET)
Distribution - Electric	Trip Coil - complete assembly
Distribution - Electric	Switchgear Unit Cubicle - Walk -in, remarks # 1 (each unit)
Distribution - Electric	Switchgear Unit Cubicle - Outdoor, remarks # 1 (each unit)
Distribution - Electric	Power Circuit Breaker - Air Interrupter, remarks # 2
Distribution - Electric	Power Circuit Breaker - Vacuum Interrupter, remarks # 2
Distribution - Electric	Power Circuit Breaker - Gas Interrupter, remarks # 2
Distribution - Electric	Foundation - each switchgear lineup
Distribution - Electric	Transformer - Control Power
Distribution - Electric	Transformer - Potential, includes fusing (SET)
Distribution - Electric	Transformer - Current (SET)
Distribution - Electric	Potheads - for power cable terminations (set of three)
Distribution - Electric	Controls - complete for each cubicle
Distribution - Electric	Metering - complete for each cubicle (LOT)
Distribution - Electric	Surge Arresters (SET)
Distribution - Electric	Air Switch - three pole gang operated (SET)
Distribution - Electric	Load Break Switch - three pole gang operated (SET)
Distribution - Electric	Disconnect Switch - single pole, single throw
Distribution - Electric	Disconnect Switch - single pole, tandem transfer
Distribution - Electric	Disconnect Switch - single pole regulator bypass
Distribution - Electric	Support Structure - Steel - if specific to switch
Distribution - Electric	Support Structure - Wood - if specific switch

Distribution - Electric	Foundation - if specific to switch (SET)
Distribution - Electric	Motor Operator
Distribution - Electric	Distribution Structure - Steel, remarks # 3
Distribution - Electric	Transfer Structure - Steel, remarks # 3
Distribution - Electric	Foundation - complete (SET)
Distribution - Electric	Wood Pole
Distribution - Electric	Timber (LOT)
Distribution - Electric	Crossarm
Distribution - Electric	Guy and Anchor Assembly
Distribution - Electric	Bus - Aluminum Pipe (FT)
Distribution - Electric	Bus - Copper Pipe (FT)
Distribution - Electric	Bus - Aluminum Conductor (FT)
Distribution - Electric	Bus - Copper Conductor (FT)
Distribution - Electric	Insulator - Porcelain Post/Pin (LOT)
Distribution - Electric	Insulator - Polymer Post/Pin (LOT)
Distribution - Electric	Insulator - Porcelain Suspension (LOT)
Distribution - Electric	Insulator - Polymer Suspension (LOT)
Distribution - Electric	Current Transformer - 34.5 kV
Distribution - Electric	Surge Arrester - intermediate or station class
Distribution - Electric	Current Transformer - 15 kV
Distribution - Electric	Potential Transformer - 34.5 kV
Distribution - Electric	Station Service Transformer - 24.9 kV
Distribution - Electric	Potential Transformer - 15 kV
Distribution - Electric	Current Transformer - 24.9 kV
Distribution - Electric	Station Service Transformer - 34.5 kV
Distribution - Electric	Potential Transformer - 24.9 kV
Distribution - Electric	Station Service Transformer - 13.8 kV
Distribution - Electric	Breaker Panel - AC Service - includes main breaker
Distribution - Electric	Breaker Panel - DC Service - includes main breaker
Distribution - Electric	Fuse Panel - AC Service - switched or nonswitched
Distribution - Electric	DC Service - switched or nonswitched
Distribution - Electric	Transfer Switch - manual or automatic
Distribution - Electric	Storage Battery - for station service
Distribution - Electric	Support Rack - for storage battery
Distribution - Electric	Battery Charger - Static
Distribution - Electric	Battery Charger - Rotating (motor-generator, ect)
Distribution - Electric	Motor - 10 HP or greater
Distribution - Electric	Explosive Gas Detectors
Distribution - Electric	DC System Monitor - if separate from charger
Distribution - Electric	Eyewash Station
Distribution - Electric	Ventilation - Battery Space
Distribution - Electric	Timer - example TD-5, TD-52
Distribution - Electric	Overcurrent - example CO, directional and nondirectional types
Distribution - Electric	Reclosing - example RC, RCS
Distribution - Electric	Lockout - example HEA
Distribution - Electric	Auxiliary - example AR
Distribution - Electric	Differential - example KAB, HU1
Distribution - Electric	Over and /or Under Voltage - example NGV
Distribution - Electric	Over/Under Frequency - example Electromax, Basler
Distribution - Electric	Microprocessor Based - example Schweitzer
Distribution - Electric	Directional Power - example CCP13
Distribution - Electric	KW-HR Meter - indicating only
Distribution - Electric	VAR-HR Meter - indicating only
Distribution - Electric	Combined Function Meter - indicating only
Distribution - Electric	Wattmeter - Curve Drawing
Distribution - Electric	Voltmeter - Curve Drawing
Distribution - Electric	Demand Meter, Recording
Distribution - Electric	Ammeter (SET)
Distribution - Electric	Voltmeter (SET)
Distribution - Electric	Transducers and Indicators (LOT)

Distribution - Electric	Step Voltage Regulator - 7.6/13.2 kV, single phase
Distribution - Electric	Step Voltage Regulator - 14.4/24.2 kV, single phase
Distribution - Electric	Step Voltage Regulator - 20/34.5 kV, single phase
Distribution - Electric	Foundation
Distribution - Electric	Formed Trench - each identifiable section by type
Distribution - Electric	Formed Trench - Road Crossing - each crossing (FT)
Distribution - Electric	Conduit - each single run by type and diameter (FT)
Distribution - Electric	Cabletray - each identifiable section or run (FT)
Distribution - Electric	Wireway - each identifiable section or run (FT)
Distribution - Electric	Grounding System (LOT)
Distribution - Electric	Panel - Single, by type, size and installation
Distribution - Electric	Equipment Rack - by type, size and installation.
Distribution - Electric	Panel - Duplex, by type, size and installation
Distribution - Electric	Control and Signal Cable (FT)
Distribution - Electric	Power Cable - each run between retirement units (FT)
Distribution - Electric	Pothead - includes support bracket (set of three)
Distribution - Electric	Air Compressor
Distribution - Electric	Signs (LOT)
Distribution - Electric	Motor - 10 HP or larger
Distribution - Electric	Cedar - 55 FT in dirt
Distribution - Electric	Pole, Concrete - by length and installation
Distribution - Electric	Cedar - 70 FT in rock
Distribution - Electric	Cedar - 40 FT in dirt
Distribution - Electric	Cedar - 30 FT in rock
Distribution - Electric	Cedar - 60 FT in dirt
Distribution - Electric	Cedar - 30 FT in dirt
Distribution - Electric	Cedar - 50 FT in dirt
Distribution - Electric	Cedar - 65 FT in dirt
Distribution - Electric	Cedar - 60 FT in rock
Distribution - Electric	Cedar - 75 FT in dirt
Distribution - Electric	Cedar - 45 FT in dirt
Distribution - Electric	Cedar - 30 FT in rock, Class 7
Distribution - Electric	Pole Stub - banded 14 FT
Distribution - Electric	Cedar - 75 FT in rock
Distribution - Electric	Cedar - 45 FT in rock
Distribution - Electric	Cedar - 50 FT in rock
Distribution - Electric	Cedar - 55 FT in rock
Distribution - Electric	Cedar - 70 FT in dirt
Distribution - Electric	Cedar - 65 FT in rock
Distribution - Electric	Cedar - 35 FT in dirt
Distribution - Electric	Cedar - 40 FT in rock
Distribution - Electric	Pole, Steel - by length and installation
Distribution - Electric	Cedar - 35 FT in rock
Distribution - Electric	Pole Stub - Steel
Distribution - Electric	Cedar - 30 FT in dirt, Class 7
Distribution - Electric	Pole Stub - banded 12 FT
Distribution - Electric	Pole, Cedar - 80 FT in dirt
Distribution - Electric	Pole, Cedar - 85 FT in dirt
Distribution - Electric	Pole, Cedar - 90 FT in dirt
Distribution - Electric	Pole, Cedar - 95 FT in dirt
Distribution - Electric	Pole, Cedar - 100 FT in dirt
Distribution - Electric	Pole, Cedar - 105 FT in dirt
Distribution - Electric	Pole Class 8
Distribution - Electric	Pole Tie Stub 8 FT
Distribution - Electric	Pole Stub - bolted/banded 10'
Distribution - Electric	Double - 5 FT
Distribution - Electric	Double - 9 FT heavy duty
Distribution - Electric	Double - 22 FT heavy duty
Distribution - Electric	Double - 8 FT
Distribution - Electric	Single - 9 FT heavy duty

Distribution - Electric	Single - 11 FT heavy duty
Distribution - Electric	Single - 22 FT heavy duty
Distribution - Electric	Single - 5 FT fiberglass
Distribution - Electric	Single - 9 FT
Distribution - Electric	Double - 9 FT
Distribution - Electric	Single - 5 FT
Distribution - Electric	Double - 11 FT heavy duty
Distribution - Electric	Single - 8 FT
Distribution - Electric	Backbrace - for heavy duty crossarms
Distribution - Electric	Crossarm, Steel - by length and installation
Distribution - Electric	Alley Arm - 9 FT single
Distribution - Electric	Alley Arm - 9 FT single heavy duty
Distribution - Electric	Alley Arm - 9 FT double heavy duty
Distribution - Electric	Alley Arm - 9 FT double
Distribution - Electric	Backbrace, With Extension - for heavy duty crossarms
Distribution - Electric	Crossarm, Single - 9 FT fiberglass
Distribution - Electric	Crossarm, Single - 11 FT fiberglass
Distribution - Electric	Crossarm, Single - 16 FT HD
Distribution - Electric	Crossarm, Double 9 FT w/wishbone BRC
Distribution - Electric	Crossarm, Double - 16 FT HD
Distribution - Electric	Wishbone Brace for Crossarm
Distribution - Electric	Alley Arm Brace w/o Arm
Distribution - Electric	Alley Arm, Single - 5 FT
Distribution - Electric	Alley Arm, Single - 8 FT
Distribution - Electric	Alley Arm, Double - 5 FT
Distribution - Electric	Alley Arm, Double - 8 FT
Distribution - Electric	Wood Pin - 1.5 x 11 inch
Distribution - Electric	Sec Rack - three spool, heavy duty
Distribution - Electric	Pole Top Pin, Double - 13 kV
Distribution - Electric	Pole Top Pin, Double - 25 and 35 kV
Distribution - Electric	Steel Pin, Corner - 13 kV
Distribution - Electric	Hardware, DE Neutral - one way on pole
Distribution - Electric	Steel Pin - 25 and 35 kV
Distribution - Electric	Wood Pin - 1.5 x 9 inch
Distribution - Electric	Pole Top Pin, Single - 13 kV
Distribution - Electric	Hardware, DE Primary - one way on pole
Distribution - Electric	Steel Pin - 13 kV for heavy duty arm
Distribution - Electric	Hardware, DE - one way on double crossarm
Distribution - Electric	Hardware, DE Primary - two way on pole
Distribution - Electric	Hardware, DE Neutral - two way on pole
Distribution - Electric	Hardware, DE - two way on double crossarm
Distribution - Electric	Sec Rack - one spool with extension
Distribution - Electric	Sec Rack - one spool with extension, heavy duty
Distribution - Electric	and Hardware Assemblies - Neutral Support
Distribution - Electric	Sec Rack - three spool
Distribution - Electric	Pole Top Pin, Single - 25 and 35 kV
Distribution - Electric	Sec Rack - three spool, heavy duty, double deadend
Distribution - Electric	Sec Rack - one spool, heavy duty, double deadend
Distribution - Electric	Sec Rack - one spool SVC
Distribution - Electric	Pole Top Tin - sgl 4,8,13 kV
Distribution - Electric	PXA Poletop - ext w/o crossarm
Distribution - Electric	PX Poletop - ext 3 FT
Distribution - Electric	PXA Braceset w/5 FT sngl crossarm
Distribution - Electric	Serv Poletop - ext 9 FT crossarm
Distribution - Electric	PXA Braceset w/8 FT sngl crossarm
Distribution - Electric	PXA Braceset w/9 FT sngl crossarm
Distribution - Electric	Steel Pin Corner - 15kV/25kV
Distribution - Electric	Down Guy - 3/8 inch
Distribution - Electric	Down Guy - 7/16 inch
Distribution - Electric	Span Guy - 3/8 inch

Distribution - Electric	Span Guy - 7/16 inch
Distribution - Electric	Span Guy - #6 iron
Distribution - Electric	Sidewalk Guy - 3/8 inch
Distribution - Electric	Guy - Auxiliary Eye PA-155
Distribution - Electric	Anchor Rock - expanded
Distribution - Electric	Anchor Screw - 1 inch rod, 1-10 inch helix
Distribution - Electric	Anchor Screw - rock, 1 inch rod, 1-6 inch helix
Distribution - Electric	Anchor Screw - triple helix
Distribution - Electric	Anchor Plate - 5/8 x 6 FT, X-16
Distribution - Electric	Anchor Plate - 3/4 x 8 FT, X-20
Distribution - Electric	Anchor Plate - 1 x 10 FT, X-24
Distribution - Electric	Anchor Rock - 5/8 x 6 FT
Distribution - Electric	Anchor Rock - 3/4 x 8 FT
Distribution - Electric	Anchor Rock - 1 x 10 FT
Distribution - Electric	Anchor Manta Ray - 5/8 x 7 FT"
Distribution - Electric	Anchor Manta Ray - 1 x 7 FT"
Distribution - Electric	Down Guy - 3/8 inch (2)
Distribution - Electric	Down Guy - 7/16 inch (2) Preassembled
Distribution - Electric	Sidewalk Guy - 7/16 inch
Distribution - Electric	Transformer Mounting Hardware
Distribution - Electric	Transformer Mounting Hardware - 75 KVA and up
Distribution - Electric	2 Transformer Mounting Bracket
Distribution - Electric	3 Transformer Mounting Bracket - to 50 KVA
Distribution - Electric	3 Transformer Mounting Bracket - to 75 to 167 KVA
Distribution - Electric	Hardware Capacitor - 2 units
Distribution - Electric	Hardware Capacitor - 3 units
Distribution - Electric	Hardware Capacitor - 6 units
Distribution - Electric	3 Transformer Mounting Bracket - to 1-3 KV
Distribution - Electric	CO Bracket, Pole Mount
Distribution - Electric	Bracket Standoff FG
Distribution - Electric	Regulator Rack - 1 pole
Distribution - Electric	Regulator Structure - 2 pole with aluminum platform
Distribution - Electric	Regulator Structure - 2 pole with heavy duty aluminum platform
Distribution - Electric	Aluminum Platform - 2 pole
Distribution - Electric	Aluminum Platform - 2 pole, heavy duty
Distribution - Electric	Transformer Rack - 1 pole
Distribution - Electric	Transformer C" Rack"
Distribution - Electric	Transformer Structure - 2 pole
Distribution - Electric	Transformer Structure - 2 pole HD
Distribution - Electric	Transformer Structure - 3 pole
Distribution - Electric	Transformer Structure - 3 pole HD
Distribution - Electric	Reg Rack Assem for AI Plt
Distribution - Electric	Alum Platform 3 pole
Distribution - Electric	Capacitor Rack Pole Mount
Distribution - Electric	Conductor - #6A Composite
Distribution - Electric	Conductor - #6 Copper, bare
Distribution - Electric	Conductor - #4 Copper, bare
Distribution - Electric	Conductor - #2 Stranded copper, bare
Distribution - Electric	Conductor - #4 ACSR
Distribution - Electric	Conductor - #2 ACSR
Distribution - Electric	Conductor - 2/0 ACSR
Distribution - Electric	Conductor - 336 KCM ACSR
Distribution - Electric	Conductor - 336 KCM AAC
Distribution - Electric	Conductor - 556 KCM AAC
Distribution - Electric	Conductor - 795 KCM AAC
Distribution - Electric	Rod, Armor - 556 AAC (LOT)
Distribution - Electric	Rod, Armor - 336 AAC (LOT)
Distribution - Electric	Rod, Armor - 796 AAC (LOT)
Distribution - Electric	Rod, Armor - 336 ACSR (LOT)
Distribution - Electric	Rod, Armor - #4 ACSR (LOT)

Distribution - Electric	Rod, Armor - #2 ACSR (LOT)
Distribution - Electric	Rod, Armor - 2/0 ACSR (LOT)
Distribution - Electric	Rod, Armor - 4/0 ACSR (LOT)
Distribution - Electric	Conductor - Crapo #6
Distribution - Electric	Conductor - ACSR 1/0
Distribution - Electric	Conductor - ACSR 4/0
Distribution - Electric	Conductor - Al Triplex #2
Distribution - Electric	Conductor - Al WP #2
Distribution - Electric	Conductor - Al WP #4
Distribution - Electric	Conductor - Al WP 1/0
Distribution - Electric	Conductor - Al WP 3/0
Distribution - Electric	Conductor - Copperweld #6
Distribution - Electric	Conductor - Copperweld #8
Distribution - Electric	Conductor - Copperweld #9 1/2 D
Distribution - Electric	Conductor - Bare Copper #2
Distribution - Electric	Conductor - Bare Copper #8
Distribution - Electric	Conductor - Strd Copper #8
Distribution - Electric	Conductor - Strd Copper 1/0
Distribution - Electric	Conductor - Strd Copper 3/0
Distribution - Electric	Conductor - Strd Copper 4/0
Distribution - Electric	Conductor - Copper WP #2
Distribution - Electric	Conductor - Copper WP #4
Distribution - Electric	Conductor - Copper WP #6
Distribution - Electric	Conductor - Copper WP #8
Distribution - Electric	Conductor - Copper WP 1/0
Distribution - Electric	Conductor - Copper WP 2/0
Distribution - Electric	Conductor - Copper WP 3/0
Distribution - Electric	Conductor - Copper WP 4/0
Distribution - Electric	Conductor - Copper WP 250KCM
Distribution - Electric	Conductor - Copper WP 500KCM
Distribution - Electric	Conductor - Copper WP 750KCM
Distribution - Electric	Conductor - Ameriductor #6
Distribution - Electric	Conductor - Ameriductor #8
Distribution - Electric	Automatic - #6A Composite
Distribution - Electric	Automatic - #6 Copper
Distribution - Electric	Automatic - #4 Copper
Distribution - Electric	Automatic - #2 Copper
Distribution - Electric	Automatic - 2/0 Copper
Distribution - Electric	Automatic - #4 ACSR
Distribution - Electric	Automatic - #2 ACSR
Distribution - Electric	Automatic - 2/0 ACSR
Distribution - Electric	Automatic - 4/0 ACSR
Distribution - Electric	Automatic - 336 KCM AAC
Distribution - Electric	Automatic - 556 KCM AAC
Distribution - Electric	Clamp, DE, Straight-line - #4 to 2/0 ACSR
Distribution - Electric	Clamp, DE, Straight-line - 4/0 ACSR to 556 AAC
Distribution - Electric	Clamp, DE, Strain - 795 AAC
Distribution - Electric	Clamp, DE, Pinco - #8 to 1/0 Copper
Distribution - Electric	Clamp, DE, Automatic - #6A Composite
Distribution - Electric	Clamp, DE, Automatic - #6 Copperweld
Distribution - Electric	Clamp, DE, Automatic - #6 Copper
Distribution - Electric	Clamp, DE, Automatic - #4 Copper
Distribution - Electric	Clamp, DE, Automatic - #2 copper
Distribution - Electric	Clamp, DE, Automatic - 1/0 Copper
Distribution - Electric	Clamp, DE, Automatic - 2/0 Copper
Distribution - Electric	Clamp, DE, Automatic - 4/0 Copper
Distribution - Electric	Clamp, DE, Automatic - #4 AWAC
Distribution - Electric	Clamp, DE, Automatic - #4 ACSR
Distribution - Electric	Clamp, DE, Automatic - #2 ACSR
Distribution - Electric	Clamp, DE, Automatic - 1/0 ACSR

Distribution - Electric	Clamp, DE, Automatic - 2/0 ACSR
Distribution - Electric	Clamp, DE, Automatic - 2/0 ACSR
Distribution - Electric	Clamp, DE, 395KCM & under
Distribution - Electric	Clamp, Alum 5535 (reliable)
Distribution - Electric	Clamp Top Small 4/O or less 3PH
Distribution - Electric	Clamp Top Large 336-556AAC 3PH
Distribution - Electric	Insulator, Pin - 8 kV (white)
Distribution - Electric	Insulator, Pin - 13 kV
Distribution - Electric	Insulator, Pin - 25 kV
Distribution - Electric	Insulator, Pin - plastic 15 kV
Distribution - Electric	Insulator, Pin - plastic 25 kV
Distribution - Electric	Insulator, Pin - plastic 35 kV
Distribution - Electric	Dead End - Neutral
Distribution - Electric	Dead End - 15 kV
Distribution - Electric	Dead End - 15 kV, Plastic
Distribution - Electric	Dead End - 25 kV, Plastic
Distribution - Electric	Dead End - 35 kV, Plastic
Distribution - Electric	Insulator, Pin - 33-35 kV
Distribution - Electric	Insulator, Pin - Vicetop 15-25 kV
Distribution - Electric	Post Insulator & Top Clp 795AAC
Distribution - Electric	Insulator - DE Secondary
Distribution - Electric	Insulator - DE 25 kV
Distribution - Electric	Insulator - DE 35 kV
Distribution - Electric	Ground, Rod - #4 Copper
Distribution - Electric	Ground, Butt Wrap
Distribution - Electric	Disconnect Switch - 600 amp, single phase
Distribution - Electric	Air Switch - 600 amp
Distribution - Electric	Fault Indicator - 100 amp
Distribution - Electric	Fault Indicator - 200 amp
Distribution - Electric	Fault Indicator - 400 amp
Distribution - Electric	Fault Indicator - 1000 amp
Distribution - Electric	Capacitor - mid-line installations, each can""
Distribution - Electric	Secondary Spreader
Distribution - Electric	Ground OH Transformer
Distribution - Electric	Groundwater
Distribution - Electric	Disc Switch 900A 1PH 336AAC
Distribution - Electric	Scadamate Switch 900a 25 kV 3PH
Distribution - Electric	CO Under 15kV
Distribution - Electric	CO 15/25/35 kV
Distribution - Electric	CO 50A BOX OH
Distribution - Electric	Air Switch - 2000amp
Distribution - Electric	CO Hot Tap Suspension - OH
Distribution - Electric	Ground Theft Deterrent Cover
Distribution - Electric	Recloser, Oil Circuit - 15 kV
Distribution - Electric	Recloser, Vacuum Circuit - 38 kV
Distribution - Electric	Recloser, Vacuum Circuit - 27 kV
Distribution - Electric	Control/Instrumental Unit - if remote from recloser
Distribution - Electric	Relay, Reclosing - example RC, RCS
Distribution - Electric	Relay, Overcurrent - example CO
Distribution - Electric	Relay, Over/Under Voltage - example NGV
Distribution - Electric	Relay Directional Power - example CCP
Distribution - Electric	Ammeter, Thermal Demand (SET)
Distribution - Electric	Recloser, OCR Kyle 3PH
Distribution - Electric	Lightning Arrester - 10 kV
Distribution - Electric	Lightning Arrester - 15kV
Distribution - Electric	Recloser Viper Smart Grid 27kV
Distribution - Electric	Viper Recloser Misc Materials
Distribution - Electric	Lightning Arrester - 18kV
Distribution - Electric	Lightning Arrester - 27kV
Distribution - Electric	Lightning Arrester Under 10 kV

Distribution - Electric	Conduit (FT)
Distribution - Electric	Manhole or Handhole - for access to primary or secondary.
Distribution - Electric	Service Power Distribution - each circuit or section (LOT)
Distribution - Electric	Vault - by identifiable section
Distribution - Electric	Covers or Grates (each or lot)
Distribution - Electric	Sump Pump - if permanently installed (LOT)
Distribution - Electric	Ventilation - if permanently installed (LOT)
Distribution - Electric	Secondary Pedestal Concrete
Distribution - Electric	Secondary Pedestal Fiberglass
Distribution - Electric	Fault Indicator Test Point
Distribution - Electric	Vault Concrete S810-Road 11X9X9
Distribution - Electric	Vault Concrete S712 VFI 13X8X9
Distribution - Electric	Vault Concrete S814-66VISTA 16X10X9
Distribution - Electric	Riser - 2 Inch Conduit
Distribution - Electric	Riser - 3 Inch Conduit
Distribution - Electric	Riser - 4 Inch Conduit
Distribution - Electric	Conduit - 2 Inch PVC (FT)
Distribution - Electric	Conduit - 3 Inch PVC (FT)
Distribution - Electric	Conduit - 4 Inch PVC (FT)
Distribution - Electric	Conduit - 4 Inch PVC (FT)
Distribution - Electric	Conduit - 2 Inch Steel (FT)
Distribution - Electric	Conduit - 3 Inch Steel (FT)
Distribution - Electric	Conduit - 4 Inch Steel (FT)
Distribution - Electric	Split Conduit - 4 Inch PVC/10 Feet
Distribution - Electric	Split Conduit Bend - 4 Inch PVC
Distribution - Electric	Conduit, 4 Inch PVC, Concrete Encased - 4 Way/10 Feet
Distribution - Electric	Conduit, 4 Inch PVC, Concrete Encased - 8 Way/10 Feet
Distribution - Electric	Conduit, 4 Inch PVC, Concrete Encased - 9 Way/10 Feet
Distribution - Electric	Sweep, Bend - 2 Inch PVC/90 Degree
Distribution - Electric	Sweep, Bend - 3 Inch PVC/90 Degree
Distribution - Electric	Sweep, Bend - 4 Inch PVC/90 Degree
Distribution - Electric	Fitting, Slip, Coupling - 2 Inch PVC
Distribution - Electric	Fitting, Slip, Coupling - 3 Inch PVC
Distribution - Electric	Fitting, Slip, Coupling - 4 Inch PVC
Distribution - Electric	Submersible Concrete Enclosure: 4'8x4'8"x4' with steel cover"
Distribution - Electric	Submersible Concrete Enclosure: 4'x4'x5' with 3' steel cover
Distribution - Electric	Submersible Concrete Enclosure: 4'x6'x6' with 3' steel cover
Distribution - Electric	Submersible Concrete Enclosure 5'x10'x6' with 3'x3' steel cover
Distribution - Electric	Secondary Handhole, Large - approx 1' x 2'
Distribution - Electric	Secondary Handhole, Round - 18 diameter with lid"
Distribution - Electric	Handhole, Concrete - 3' x 3' x 3' with 1.5' x 3' cover
Distribution - Electric	Plastic Pad - 1 Phase Transformer
Distribution - Electric	Ground Sleeve - 1 Phase Transformer
Distribution - Electric	Ground Sleeve - 3 Phase Transformer
Distribution - Electric	Riser - Conduit 3 PVC w/10 in brkt"
Distribution - Electric	Riser - Conduit 4 PVC w/10 in brkt"
Distribution - Electric	Riser - Conduit (3) 4 PVC w/15 in brkt"
Distribution - Electric	Riser - Conduit (6) 4 PVC w/15 in brkt"
Distribution - Electric	Riser - Conduit 4 w/mtg brkt"
Distribution - Electric	Conduit - PVC 2 flex"
Distribution - Electric	Polypipe - 2 wave rib, gray"
Distribution - Electric	4-way Duct Bank - forms & cons
Distribution - Electric	6-way Duct Bank - forms & cons
Distribution - Electric	9-way Duct Bank - forms & cons
Distribution - Electric	Conduit - 4 PVC concern 6-way"
Distribution - Electric	Subm - Concrete Encl 3x5
Distribution - Electric	Subm - Concrete Encl w/cover (E-13)
Distribution - Electric	Subm - Plastic Encl 35x6
Distribution - Electric	Subm Encl - 4x7x6 Dbl Stl Lid
Distribution - Electric	Subm Encl - 5x7x5 Dbl Stl Lid

Distribution - Electric	Subm Encl - 6x4x4 Dbl Stl Lid
Distribution - Electric	Subm Encl - 6x7x7 Dbl Stl Lid
Distribution - Electric	Subm Encl - 9x5x7 Single Lid
Distribution - Electric	Subm Encl - 7x5x5 Dbl Stl Lid
Distribution - Electric	Secondary Handhole - small
Distribution - Electric	Secondary Handhole - Xlg 17x30""
Distribution - Electric	Secondary Handhole - L-C Div
Distribution - Electric	Secondary Handhole - 4x4x3
Distribution - Electric	Secondary Encl - Padmount 3PH
Distribution - Electric	Concrete Pad - 1PH Transf
Distribution - Electric	Concrete Pad - 3PH to 300 KVA
Distribution - Electric	Concrete Pad - 3PH over 300 KVA
Distribution - Electric	Handhole for Plastic Pad
Distribution - Electric	Ground Slv - 2PH Transf
Distribution - Electric	Cover - Box Pad 37x43x32
Distribution - Electric	Poly Sweep - 2 90 deg"
Distribution - Electric	3 Poly SCH 80 Coil Gray"
Distribution - Electric	CU Insulated Conductor - 3 Cndr #1, 15 kV
Distribution - Electric	CU Insulated Conductor - 1 Cndr, 2/0, secondary service
Distribution - Electric	CU Insulated Conductor - 1 Cndr, 500 KCM, 15 kV
Distribution - Electric	CU Insulated Conductor - 1 Cndr, 750 KCM, 15 kV
Distribution - Electric	CU Insulated Conductor - 1 Cndr, 1500 KCM, 15 kV
Distribution - Electric	CU Insulated Conductor - 1 Cndr, 500 KCM, secondary service
Distribution - Electric	Insulation
Distribution - Electric	Standoff Insulator - 15kV
Distribution - Electric	Standoff Insulator - 25kV
Distribution - Electric	Plug Grounded Standoff - 600A
Distribution - Electric	Splice - 15kV for #1 AAC
Distribution - Electric	Splice - 25kV for #1 AAC
Distribution - Electric	Splice - 15kV 750 AAC
Distribution - Electric	Splice - 35kV
Distribution - Electric	Conn Prim - T-top Sgl PH 15kV
Distribution - Electric	Conn Sec - at Tranf (bolted)
Distribution - Electric	Conn Sec - at Tranf (compress)
Distribution - Electric	Conn Sec & Serv Conn 4-Pos
Distribution - Electric	Conn Sec & Serv Conn 6-Pos
Distribution - Electric	Conn - T-splice
Distribution - Electric	Conn - Y-Splice
Distribution - Electric	Arrester Riser Pole - LA 15kV
Distribution - Electric	Arrester Riser Pole - LA 10kV
Distribution - Electric	Arrester Riser Pole - LA 18kV
Distribution - Electric	Arrester Riser Pole - LA 27kV
Distribution - Electric	Conductor under 15kV
Distribution - Electric	#2 AL with Concentric Neutral - 15 kV (100 FT)
Distribution - Electric	1/0 AL with Concentric Neutral - 15 kV (100 FT)
Distribution - Electric	350 AL with Concentric Neutral - 15 kV (100 FT)
Distribution - Electric	750 AL with Concentric Neutral - 15 kV (100 FT)
Distribution - Electric	#1 AL with Concentric Neutral - 25 kV (100 FT)
Distribution - Electric	1/0 AL with Concentric Neutral - 325 kV (100 FT)
Distribution - Electric	UG Dip Kit - 20kV 600A w/disc
Distribution - Electric	UG Dip Kit - 25kV 600A for Hogsw
Distribution - Electric	UG Dip Kit - 25kV 600A w/disc
Distribution - Electric	Cable Alum - 600V Triplex 4/0
Distribution - Electric	Cable Alum - w/Neut 15kV #1
Distribution - Electric	Cable UG Alum - 4/0 w/CN 15kV
Distribution - Electric	Cable UG Alum - w/Neut 15kV 1000KCM
Distribution - Electric	Cable UG Alum - w/Neut 25kV 350KCM
Distribution - Electric	Cable UG Alum - w/Neut 25kV 1000KCM
Distribution - Electric	Cable UG Alum - w/Neut 35kV 1/0
Distribution - Electric	Ground at Pad or Vault

Distribution - Electric	Ground at Steel St Lt - Stnd
Distribution - Electric	Ground Rod - UG Cable
Distribution - Electric	Ground Rod Alt - 2/0 CU
Distribution - Electric	Elbow Ltng Arrester - 10kV UG
Distribution - Electric	Elbow Ltng Arrester - 18kV UG
Distribution - Electric	Sealing Sleeves - under 750KCM
Distribution - Electric	Sealing Sleeves - 750KCM
Distribution - Electric	Elbow - 15kV
Distribution - Electric	Elbow LD Redc Tap - 25kV
Distribution - Electric	Elbow Tee for 15kV
Distribution - Electric	Elbow - 25kV
Distribution - Electric	Insulating plug for splice
Distribution - Electric	Term Kit Prim
Distribution - Electric	Term Prim Cable at Tranf
Distribution - Electric	Term - Mounting Brkt
Distribution - Electric	Term Pole - 15kV #1 & #2 AAC
Distribution - Electric	Term Pole - 15kV 1/0 AAC
Distribution - Electric	Term Pole - 15kV 4/0 AAC
Distribution - Electric	Term Pole - 15kV 350 AAC
Distribution - Electric	Term Pole - 15kV 750 AAC
Distribution - Electric	Term Pole - 15kV 1000 AAC
Distribution - Electric	Term Pole - 25kV for #1 AAC
Distribution - Electric	Term Pole - 25kV 350 AAC
Distribution - Electric	Term Pole - 25kV 1000 AAC
Distribution - Electric	Term Pole - 35kV AAC
Distribution - Electric	UG Dip Kit - 15kV #1 AAC
Distribution - Electric	UG Dip Kit - 15kV 1/0 AAC
Distribution - Electric	UG Dip Kit - 15kv 600A w/ disconnect
Distribution - Electric	UG Dip Kit - 15kV 600A Hogswitch
Distribution - Electric	UG Dip Kit - 20kV 600A w/disconnect
Distribution - Electric	UG Dip Kit - 20kV 600a for Hogswitch
Distribution - Electric	UG Dip Kit - 25kV 600A w/disconnect
Distribution - Electric	UG Dip Kit - 25kV 600A for Hogswitch
Distribution - Electric	Switchgear - BFI Shrubline 1PH
Distribution - Electric	S&C Vista - VF-9 Switchgear
Distribution - Electric	Padmount - PME - 9 Fused Switchgear
Distribution - Electric	Padmount - Cooper VFI - 9 Switchgear
Distribution - Electric	Enclosure Pad Primary Meter
Distribution - Electric	UG Dip Kit - 15kv 4/0 ALCN
Distribution - Electric	CO Bracket, RLA Mount Below
Distribution - Electric	Bracket Standoff FG Polemount
Distribution - Electric	CO Under 15kV
Distribution - Electric	CO Poly 15, 25, 35kV 100A
Distribution - Electric	CO Bracket for Xarms
Distribution - Electric	SEC Bus 3-Pos No2 Bolt Tang
Distribution - Electric	SEC Bus 4-Pos No2 Bolt Tang
Distribution - Electric	SEC Bus 6-Pos 2-2 Bolt Tang
Distribution - Electric	SEC Bus 6-Pos 6-2 Bolt Tang
Distribution - Electric	SEC Bus 4-Pos 4/0-750
Distribution - Electric	SEC Bus 6-Pos 4/0-750
Distribution - Electric	SEC Bus 6-Pos Threaded Stud
Distribution - Electric	Lugs 4/0 Copper
Distribution - Electric	Lugs 500KCM Copper
Distribution - Electric	Lugs 750KCM
Distribution - Electric	Junction Enclosure - Above Ground 3 Phase
Distribution - Electric	Junction Enclosure - Above Ground 1 Phase
Distribution - Electric	Junction Bus, Primary - 2 Position 15 kV
Distribution - Electric	Junction Bus, Primary - 3 Position 15 kV
Distribution - Electric	Junction Bus, Primary - 4 Position 15 kV
Distribution - Electric	Junction Bus, Primary - 4 Position 25 kV

Distribution - Electric	Feed thru Bushing - 15kV
Distribution - Electric	Feed thru Bushing - 25kV
Distribution - Electric	Feed thru Bushing - Insert 15kV
Distribution - Electric	Feed thru Bushing - Insert 25kV
Distribution - Electric	Bushing Cap - 15kV
Distribution - Electric	Bushing Cap - 25kV
Distribution - Electric	Bushing Cap - Female 15/25kV 600A
Distribution - Electric	Bushing Cap - Male 15/25kV 600A
Distribution - Electric	Bushing Insert - 15kV
Distribution - Electric	Bushing Insert - 25kV
Distribution - Electric	Bushing Well Plug
Distribution - Electric	Bushing Feed Thru
Distribution - Electric	Bushing Extension - 15kV 600A/200A
Distribution - Electric	Recepticle
Distribution - Electric	Junction Encl - above ground 2PH
Distribution - Electric	Junction Encl - 2PH 25kV 4-pos
Distribution - Electric	Junction Encl - above ground 1PH 25kV
Distribution - Electric	Junction Encl - above ground 3PH 25kV
Distribution - Electric	Junction Encl - above ground 3PH 15, 25kV
Distribution - Electric	Junction Bus - 25kV 3-pos
Distribution - Electric	Junction Bus - 15kV 5-pos
Distribution - Electric	Junction Bus 12 pos 15/25kV 600A
Distribution - Electric	Junction Bus - 3 pos 15/25kV 600A
Distribution - Electric	Junction Bus - 4 pos 15/25kV 600A
Distribution - Electric	JE Backplate for 5-pos JCTS
Distribution - Electric	Boring & Jacking for Conduit
Distribution - Electric	Concret/Asphalt - cut & repl
Distribution - Electric	Asphalt - cut & repl
Distribution - Electric	Concrete - cut & repl
Distribution - Electric	Concrete - cut & repl min chg
Distribution - Electric	Curbing - cut & repl
Distribution - Electric	Location sign for UG cable
Distribution - Electric	Cutout - 13 kV 100amp, 10,000amp Intr.
Distribution - Electric	Cutout - 13 kV 100amp, 20,000amp Intr.
Distribution - Electric	Cutout - 13 kV 200amp, 20,000amp Intr.
Distribution - Electric	Cutout - 25 kV 100amp, 6-8,000amp Intr.
Distribution - Electric	Cutout - 35 kV 100amp, 8,000amp Intr.
Distribution - Electric	Cutout/Loadbreak - 13 kV 100amp, 10,000amp Intr.
Distribution - Electric	Cutout/Loadbreak - 25 kV 100 amp, 6-8,000amp Intr.
Distribution - Electric	Lightning Arrestor - 10 kV for 13 kVYG
Distribution - Electric	Lightning Arrestor - 18 kV for 25 kVYG
Distribution - Electric	Lightning Arrestor - 27 kV for 35 kVYG
Distribution - Electric	Capacitor - 3PH, 300 KVAR, 13 kV
Distribution - Electric	Capacitor - 1PH, 200 KVAR, 25 kV
Distribution - Electric	Capacitor - 1PH, 200 KVAR, 25 kV
Distribution - Electric	CO - Hot tap suspension
Distribution - Electric	CO - 50A Box
Distribution - Electric	CO - Poly 15, 25kV 100A
Distribution - Electric	Ltgn Arrestor - 12-15kV
Distribution - Electric	Ltgn Arrestor - under 10kV
Distribution - Electric	CO - Poly 35kV 100A
Distribution - Electric	CO Brkt for Crossarms
Distribution - Electric	CO Brkt - RLA mount below CO
Distribution - Electric	CO - Hot Tap Suspension
Distribution - Electric	CO - 50A
Distribution - Electric	CO - 15kV & Over
Distribution - Electric	CO Bracket Polemount
Distribution - Electric	Brkt Standoff FG Polemount
Distribution - Electric	Ltgn Arrestor Brkt
Distribution - Electric	Capacitor - 1PH 400KVAR

Distribution - Electric	Capacitor - 1PH 300KVAR
Distribution - Electric	Capacitor - Smart Grid 600KVAR 15kV
Distribution - Electric	Capacitor - Bank 3PH 600KVAR
Distribution - Electric	Capacitor - Bank 3PH 1200KVAR
Distribution - Electric	Capacitor - Bank 3PH 900KVAR
Distribution - Electric	Switch Capacitor - misc materials
Distribution - Electric	CO Brkt for HD Crossarms
Distribution - Electric	15 KVA Overhead Transformer - Single Phase
Distribution - Electric	25 KVA Overhead Transformer - Single Phase
Distribution - Electric	50 KVA Overhead Transformer - Single Phase
Distribution - Electric	75 KVA Overhead Transformer - Single Phase
Distribution - Electric	100 KVA Overhead Transformer - Single Phase
Distribution - Electric	167 KVA Overhead Transformer - Single Phase
Distribution - Electric	250 KVA Overhead Transformer - Single Phase
Distribution - Electric	333 KVA Overhead Transformer - Single Phase
Distribution - Electric	500 KVA Overhead Transformer - Single Phase
Distribution - Electric	15 KVA Padmount Transformer - Single Phase
Distribution - Electric	25 KVA Padmount Transformer - Single Phase
Distribution - Electric	50 KVA Padmount Transformer - Single Phase
Distribution - Electric	50 KVA Padmount Transformer - Three Phase
Distribution - Electric	75 KVA Padmount Transformer - Single Phase
Distribution - Electric	75 KVA Padmount Transformer - Three Phase
Distribution - Electric	100 KVA Padmount Transformer - Single Phase
Distribution - Electric	112 KVA Padmount Transformer - Single Phase
Distribution - Electric	150 KVA Padmount Transformer - Single Phase
Distribution - Electric	167 KVA Padmount Transformer - Single Phase
Distribution - Electric	225 KVA Padmount Transformer - Single Phase
Distribution - Electric	300 KVA Padmount Transformer - Three Phase
Distribution - Electric	500 KVA Padmount Transformer - Three Phase
Distribution - Electric	750 KVA Padmount Transformer - Three Phase
Distribution - Electric	1000 KVA Padmount Transformer - Three Phase
Distribution - Electric	1500 KVA Padmount Transformer - Three Phase
Distribution - Electric	500 KVA Network Transformer - Three Phase
Distribution - Electric	750 KVA Network Transformer - Three Phase
Distribution - Electric	1000 KVA Network Transformer - Three Phase
Distribution - Electric	1200 Amp Network Protector - Three Phase
Distribution - Electric	1600 Amp Network Protector - Three Phase
Distribution - Electric	1875 Amp Network Protector - Three Phase
Distribution - Electric	2500 Amp Network Protector - Three Phase
Distribution - Electric	2825 Amp Network Protector - Three Phase
Distribution - Electric	Relay, Protective - for use with protector, see Remarks 2
Distribution - Electric	Motor - Operating Mechanism
Distribution - Electric	Step Voltage Regulator - 7.6/13.2 kV, Single Phase
Distribution - Electric	Step Voltage Regulator - 14.4/24.2 kV, Single Phase
Distribution - Electric	Step Voltage Regulator - 20/34.5 kV, Single Phase
Distribution - Electric	Service - #2 Aluminum Triplex
Distribution - Electric	Service - 2/0 Aluminum Triplex
Distribution - Electric	Service - 4/0 Aluminum Triplex
Distribution - Electric	Service - 3 Wire 350 KCM Aluminum
Distribution - Electric	Service - 3 Wire 750 KCM Aluminum
Distribution - Electric	Service - #2 Aluminum Quadruplex
Distribution - Electric	Service - 2/0 Aluminum Quadruplex
Distribution - Electric	Service - 4/0 Aluminum Quadruplex
Distribution - Electric	Service - Alum Duplex #6
Distribution - Electric	Service - Alum Triplex #4
Distribution - Electric	Service - 3 Wire Alum #4
Distribution - Electric	Service - 3 Wire Alum #2
Distribution - Electric	Service - 3 Wire Alum #0
Distribution - Electric	Service - 3 Wire Alum 3/0
Distribution - Electric	Service - 3 Wire Copper 250KCM

Distribution - Electric	Service - 3 Wire Copper 500KCM
Distribution - Electric	Service - 3 Wire Copper #8
Distribution - Electric	Service - 3 Wire Copper #6
Distribution - Electric	Service - 3 Wire Copper #4
Distribution - Electric	Service - 3 Wire Copper #2
Distribution - Electric	Service - 3 Wire Copper #0
Distribution - Electric	Service - 3 Wire Copper 2/0
Distribution - Electric	Service - 3 Wire Copper 3/0
Distribution - Electric	Service - 3 Wire Copper 4/0
Distribution - Electric	Service - 4 Wire Copper
Distribution - Electric	Service - Secondary Conn at Pedestal
Distribution - Electric	Service - Serv Tee
Distribution - Electric	Service - Sec Conn Ped Sgl
Distribution - Electric	Secondary - Conn for Micro Pad
Distribution - Electric	Secondary - Term Conn 3PH
Distribution - Electric	Service - Conn Serv Splice Y
Distribution - Electric	Cable Alum 600V #2
Distribution - Electric	Sec Bus - 4 POS, Dual Entry
Distribution - Electric	Sec Bus - 6 POS, Dual Entry
Distribution - Electric	Sec Bus - 8 POS, Dual Entry
Distribution - Electric	CBL-UG-1, 2/0 Aluminum - 600V
Distribution - Electric	CBL-UG-1, 4/0 Aluminum - 600V
Distribution - Electric	CBL-UG-1, 350 KCM Aluminum - 600V
Distribution - Electric	CBL-UG-1, 750 KCM Aluminum - 600V
Distribution - Electric	CBL-UG-2/0, Aluminum Triplex - 600V
Distribution - Electric	CBL-UG-4/0, Aluminum Triplex - 600V
Distribution - Electric	CBL-UG-2/0, Aluminum Quadruplex - 600V
Distribution - Electric	CBL-UG-4/0, Aluminum Quadruplex - 600V
Distribution - Electric	Lugs - 4/0 Copper
Distribution - Electric	Lugs - 500KCM Copper
Distribution - Electric	Lugs - 750KCM
Distribution - Electric	Lugs - Triplex 2/0 & 4/0
Distribution - Electric	Lugs - 500 & 750KCM
Distribution - Electric	CBL-UG, Aluminum Triplex #2 - 600V
Distribution - Electric	Secondary Bus - 3 Position #2, Bolt Tangs
Distribution - Electric	Secondary Bus - 4 Position #2, Bolt Tangs
Distribution - Electric	Secondary Bus - 6 Position, 2-2 Bolt Tangs
Distribution - Electric	Secondary Bus - 6 Position, 6-2 Bolt Tangs
Distribution - Electric	Secondary Bus - 4 Position , 4 0-750 KCM
Distribution - Electric	Secondary Bus - 6 Position , 4 0-750 KCM
Distribution - Electric	Secondary Bus - 6 Position, Threaded 5/8 Inch Stud
Distribution - Electric	Secondary Bus - 6 Position, Threaded 1 Inch Stud
Distribution - Electric	Sealing Sleeves
Distribution - Electric	Cap Sealing
Distribution - Electric	Sec Bus - 6 Pos, Dual Entry
Distribution - Electric	Secondary Bus - 8 Pos
Distribution - Electric	Secondary Bus - 8 Pos Threaded Stud
Distribution - Electric	Conduit 2 PVC"
Distribution - Electric	Riser 2 PVC (3) w/15 SO Brkt"
Distribution - Electric	Riser Conduit (2) 2 PVC - UG SERV"
Distribution - Electric	Riser 3 PVC w/15 SO Brkt"
Distribution - Electric	Conduit 3 PVC"
Distribution - Electric	Conduit 1 PVC"
Distribution - Electric	Watt-Hour Demand Meter - Single Phase
Distribution - Electric	Watt-Hour Demand Meter - Three Phase
Distribution - Electric	VAR Meter
Distribution - Electric	Watt-Hour Meter - Single Phase
Distribution - Electric	Watt-Hour Meter - Single Phase
Distribution - Electric	Potential Transformer
Distribution - Electric	Current Transformer

Distribution - Electric	Standard, 16 Foot Decorative - Fiberglass
Distribution - Electric	Steel Standard, 30 Foot - Pedestal Base
Distribution - Electric	Steel Pipe, 30 Foot - Area Lighting Standard
Distribution - Electric	Steel Standard, 35 Foot Davit - Street Light
Distribution - Electric	CBL-UG-#6 Aluminum Duplex - Remarks 1 (100 feet)
Distribution - Electric	Riser, Conduit - 1 Inch - Remarks 1
Distribution - Electric	St Ltg Brkt 6-8FT
Distribution - Electric	St Ltg Brkt 9-10FT
Distribution - Electric	St Ltg Brkt 12-14FT
Distribution - Electric	St Ltg Brkt 16-20FT
Distribution - Electric	Incandescent
Distribution - Electric	M-Vapor OV or ML series
Distribution - Electric	LMNR - M-Vapor Decorative 100W
Distribution - Electric	LMNR - M-Vapor w/SS 175W
Distribution - Electric	LMNR - M-Vapor w/SS 250W
Distribution - Electric	LMNR - M-Vapor w/SS 400W
Distribution - Electric	Area Lgt - M-Vapor 175W
Distribution - Electric	Area Lgt - M-Vapor 250W
Distribution - Electric	Area Lgt - M-Vapor 400W
Distribution - Electric	Relay
Distribution - Electric	Sunswitch
Distribution - Electric	Conductor Al Duplex #6
Distribution - Electric	UG Cable #10 Durall
Distribution - Electric	Lug for #6 Duplex
Distribution - Electric	Sealing Sleeves for #6 Duplex
Distribution - Electric	Sec Bus - Subm 2 Pos St Light
Distribution - Electric	Sec Bus - Subm 3 Pos St Light
Distribution - Electric	Conduit PVC #1
Distribution - Electric	Handhole - Round w/lip 10 IN
Distribution - Electric	Handhole - Lid for Round 10 IN
Distribution - Electric	Stnd - 20FT Decor Fiberglass
Distribution - Electric	Stnd - 16FT Décor Steel
Distribution - Electric	Stnd - 25FT Décor Fiberglass
Distribution - Electric	Stnd - 25FT Ped Base Grn
Distribution - Electric	Stnd - 25FT Steel Ped Base
Distribution - Electric	Stnd - 35FT Aluminum
Distribution - Electric	Base Concrete St Lt Long
Distribution - Electric	Base Concrete St Lt Short
Distribution - Electric	Chinese Style Lantern
Distribution - Electric	Vandal Shield - 200W HPS
Distribution - Electric	Lmnr HP Sod - Archtype
Distribution - Electric	Lmnr HP Sod - Décor 50W
Distribution - Electric	Lmnr HP Sod - Décor 100W Acorn
Distribution - Electric	Lmnr HP Sod - w/SS 100W 2-WAY
Distribution - Electric	Lmnr HP Sod - w/SS 200W
Distribution - Electric	Lmnr HP Sod - w/SS 400W
Distribution - Electric	Lmnr HP Sod - 400W Flood
Distribution - Electric	Lmnr HP Sod - 250W Flood
Distribution - Electric	St Lgt Brkt 2.5FT
Distribution - Electric	St Ltg Brkt 8
Distribution - Electric	St Ltg Brkt 12
Distribution - Electric	St Ltg Brkt 16
Distribution - Electric	Arm Flood Lgt Angle Brkt
Distribution - Electric	Sweep 2 90 Deg PVC"
Distribution - Gas	Land in Fee
Distribution - Gas	Air conditioning system, ventilating system, heating system or any combination thereof
Distribution - Gas	Bin or bunker (when part of structure framework)
Distribution - Gas	Bridge, trestle, etc.
Distribution - Gas	Bulkhead, retaining wall, etc.
Distribution - Gas	Canal, dam, dock, pier, wharf, etc.

Distribution - Gas	Drainage and sewerage system
Distribution - Gas	Elevator, crane, hoist, etc., complete with operating mechanism
Distribution - Gas	Generator, engine, turbine, compressor, or similar item of equipment includible in structures, with or without assoc
Distribution - Gas	Fence complete with gates. (Enclosure of two or more retirement units).
Distribution - Gas	Fire escape system
Distribution - Gas	Fire protection system
Distribution - Gas	Foundation when includible in structure
Distribution - Gas	Landscaping (Complete one location)
Distribution - Gas	Light and power system complete
Distribution - Gas	Plumbing system
Distribution - Gas	Refrigerator system
Distribution - Gas	Railroad or track system, including culverts, etc.
Distribution - Gas	Road
Distribution - Gas	Roof with or without supporting members.
Distribution - Gas	Structure complete, with or without stack or chimney
Distribution - Gas	Tunnel, pipeline, etc.
Distribution - Gas	Vacuum cleaning system
Distribution - Gas	Walkway
Distribution - Gas	Water basin or reservoir
Distribution - Gas	Water supply system, including well
Distribution - Gas	Yard drainage system
Distribution - Gas	Yard lighting system
Distribution - Gas	Bridge, trestle, catenary suspension or other special overhead crossing structure
Distribution - Gas	Cathodic protection
Distribution - Gas	Lines, includes pipe, valves, fittings and supports
Distribution - Gas	Scrubber
Distribution - Gas	Tank
Distribution - Gas	Tunnel
Distribution - Gas	Valve, power operated, with or without appurtenant fittings, by-passes and platforms, 6 and larger"
Distribution - Gas	3/4 PE MAIN WA/ID"
Distribution - Gas	3/4 STL MAIN WA/ID"
Distribution - Gas	1 PE MAIN WA/ID"
Distribution - Gas	1 STL MAIN WA/ID"
Distribution - Gas	1 1/4 PE MAIN WA/ID"
Distribution - Gas	1 1/4 STL MAIN WA/ID"
Distribution - Gas	1 1/2 STL MAIN WA/ID"
Distribution - Gas	2 STL MAIN WA/ID"
Distribution - Gas	2 PE MAIN WA/ID"
Distribution - Gas	3 PE MAIN WA/ID"
Distribution - Gas	3 STL MAIN WA/ID"
Distribution - Gas	4 PE MAIN WA/ID"
Distribution - Gas	4 STL MAIN WA/ID"
Distribution - Gas	6 PE MAIN WA/ID"
Distribution - Gas	6 STL MAIN WA/ID"
Distribution - Gas	8 STL MAIN WA/ID"
Distribution - Gas	10 STL MAIN WA/ID"
Distribution - Gas	12 STL MAIN WA/ID"
Distribution - Gas	16 STL MAIN WA/ID"
Distribution - Gas	20 STL MAIN WA/ID"
Distribution - Gas	24 STL MAIN WA/ID"
Distribution - Gas	1/2 PE MAIN OR"
Distribution - Gas	3/4 PE MAIN OR"
Distribution - Gas	3/4 STL MAIN OR"
Distribution - Gas	1 PE MAIN OR"
Distribution - Gas	1 STL MAIN OR"
Distribution - Gas	1 1/4 PE MAIN OR"
Distribution - Gas	1 1/4 STL MAIN OR"
Distribution - Gas	2 PE MAIN OR"
Distribution - Gas	2 STL MAIN OR"
Distribution - Gas	1 1/4 - 2" PE MAIN OR"

Distribution - Gas	3 PE MAIN OR"
Distribution - Gas	3 STL MAIN OR"
Distribution - Gas	4 PE MAIN OR"
Distribution - Gas	4 STL MAIN OR"
Distribution - Gas	6 PE MAIN OR"
Distribution - Gas	6 STL MAIN OR"
Distribution - Gas	8 STL MAIN OR"
Distribution - Gas	10 XTC MAIN OR"
Distribution - Gas	10 STL MAIN OR"
Distribution - Gas	12 STL MAIN OR"
Distribution - Gas	Automatic control equipment
Distribution - Gas	Boiler, heaters, etc.
Distribution - Gas	Calorimeter
Distribution - Gas	Fogger equipment or system
Distribution - Gas	Foundation
Distribution - Gas	Gas cleaners, scrubbers, separators, dehydrators, etc.
Distribution - Gas	Headers
Distribution - Gas	Instruments and gauges
Distribution - Gas	Line heater
Distribution - Gas	Meter, displacement or orifice
Distribution - Gas	Oil fogging equipment
Distribution - Gas	Panel or panels devoted to a single purpose, with equipment associated thereto such as instruments, wiring, piping
Distribution - Gas	Pit or vault
Distribution - Gas	Piping, a run of any system 6 or larger, with or without valves, between two or more units of property and/or a head
Distribution - Gas	Piping header, 6 and larger"
Distribution - Gas	Portable or package unit
Distribution - Gas	Regulator or governor, with or without control equipment
Distribution - Gas	Tanks and vessels
Distribution - Gas	Valve, power operated, pressure reducing, atmospheric relief, 6 nominal pipe and larger"
Distribution - Gas	Farm Tap
Distribution - Gas	Automatic control equipment
Distribution - Gas	Boiler, heaters, etc.
Distribution - Gas	Calorimeter
Distribution - Gas	Fogger equipment or system
Distribution - Gas	Foundation
Distribution - Gas	Gas cleaners, scrubbers, separators, dehydrators, etc.
Distribution - Gas	Headers
Distribution - Gas	Instruments and gauges
Distribution - Gas	Line heater
Distribution - Gas	Meter, displacement or orifice
Distribution - Gas	Odorizer equipment or system
Distribution - Gas	Oil fogging equipment
Distribution - Gas	Panel or panels single purpose
Distribution - Gas	Pit or vault
Distribution - Gas	Piping, a run of any system 6 or larger, with or without valves, between two or more units of property and/or a head
Distribution - Gas	Piping header, 6 and larger"
Distribution - Gas	Portable or package unit
Distribution - Gas	Regulator or governor, with or without control equipment
Distribution - Gas	Tanks and vessels
Distribution - Gas	Gas Distribution Plant, Measuring and Regulating Station Equipment - City Gate, Valve, power operated, pressure reducing
Distribution - Gas	Service, by foot
Distribution - Gas	1/2 PE SERVICE WA/ID"
Distribution - Gas	3/4 PE SERVICE WA/ID"
Distribution - Gas	3/4 STL SERVICE WA/ID"
Distribution - Gas	1 STL SERVICE WA/ID"
Distribution - Gas	1 1/4 PE SERV WA/ID"
Distribution - Gas	1 1/4 STL SERV WA/ID"
Distribution - Gas	2 PE SERVICE WA/ID"
Distribution - Gas	2 STL SERVICE WA/ID"
Distribution - Gas	3 PER SERVICE WA/ID"

Distribution - Gas	4 PER SERVICE WA/ID"
Distribution - Gas	4 STL SERVICE WA/ID"
Distribution - Gas	6 PE SERVICE WA/ID"
Distribution - Gas	6 STL SERVICE WA/ID"
Distribution - Gas	8 STL SERVICE WA/ID"
Distribution - Gas	1/2 PE SERVICE OR"
Distribution - Gas	1/2 STL SERVICE OR"
Distribution - Gas	3/8 SERVICE OR"
Distribution - Gas	3/8 PE SERVICE OR"
Distribution - Gas	3/4 PE SERVICE OR"
Distribution - Gas	3/4 SERVICE OR"
Distribution - Gas	5/8 SERVICE OR"
Distribution - Gas	1 SERVICE OR"
Distribution - Gas	1 1/4 PE SERVICE OR"
Distribution - Gas	1 1/4 STL SERVICE OR"
Distribution - Gas	1 1/2 STL SERVICE OR"
Distribution - Gas	2 PE SERVICE OR"
Distribution - Gas	2 STL SERVICE OR"
Distribution - Gas	1 1/4 - 2" PE SERV OR"
Distribution - Gas	4 PE SERVICE OR"
Distribution - Gas	4 SERVICE OR"
Distribution - Gas	6 STL SERVICE OR"
Distribution - Gas	Meter
Distribution - Gas	House Regulator
Distribution - Gas	ERT
Distribution - Gas	Automatic control equipment
Distribution - Gas	Boiler, heaters, etc.
Distribution - Gas	Calorimeter
Distribution - Gas	Fogger equipment or system
Distribution - Gas	Foundation
Distribution - Gas	Gas cleaners, scrubbers, separators, dehydrators, etc.
Distribution - Gas	Headers
Distribution - Gas	Instruments and gauges
Distribution - Gas	Line heater
Distribution - Gas	Meter, displacement or orifice including support, flanges, vanes and plates
Distribution - Gas	Oil fogging equipment
Distribution - Gas	Odorizer equipment or system
Distribution - Gas	Panel or panels devoted to a single purpose, with equipment associated thereto such as instruments, wiring, piping
Distribution - Gas	Pit or vault
Distribution - Gas	Piping, a run of any system 6 or larger, with or without valves, between two or more units of property and/or a head
Distribution - Gas	Piping header, 6 and larger"
Distribution - Gas	Portable or package unit
Distribution - Gas	Regulator or governor with or without control equipment
Distribution - Gas	Tanks and vessels
Distribution - Gas	Valve, power operated, pressure reducing, atmospheric relief, 6 nominal pipe and larger"
Distribution - Gas	Air compressor
Distribution - Gas	Calorimeter
Distribution - Gas	Communication equipment, intrasite
Distribution - Gas	Crane
Distribution - Gas	Fire protection equipment
Distribution - Gas	Gasoline dispensing equipment
Distribution - Gas	Hospital and infirmary equipment
Distribution - Gas	Laboratory equipment
Distribution - Gas	Odorizing equipment
Distribution - Gas	Oil foggers
General Plant	Land in Fee
General Plant	Land Rights - removal or reconstruction of other's property
General Plant	Land Rights - easements, permits, and other land costs
General Plant	Sewer or Road Improvement Assessments
General Plant	Wall - permanent (SF)

General Plant	Siding - exterior walls, if separable (SF)
General Plant	Floor (SF)
General Plant	Floor Covering (SF)
General Plant	Ceiling (SF)
General Plant	Wall Covering (SF)
General Plant	Door - see remarks #1
General Plant	Windows - exterior only, includes skylights (LOT)
General Plant	Window Covering - drapes, shades, or louvered screens
General Plant	Stairway - by identifiable section and installation
General Plant	Steel - each separable installation (tons)
General Plant	Roof (SF)
General Plant	Roofing (SF)
General Plant	Gutters (LOT)
General Plant	Loading Platform or Dock
General Plant	Canopy or Cover (SF)
General Plant	Foundation/Footing
General Plant	Base or Floor Slab (CY)
General Plant	Minor Structure - see remarks #4
General Plant	Miscellaneous - permanently attached to structure.
General Plant	Vault - for secured areas for valuables or records
General Plant	Chimney or Stack - for discharge of gases and fumes
General Plant	Stage - for use in presentation, meeting, or studio areas
General Plant	Room Divider - permanently installed
General Plant	Boiler or Furnace
General Plant	Burner - for boiler or furnace
General Plant	Duct - each run between retirement units (FT)
General Plant	Plenum, Air Mixing
General Plant	Louver - power operated
General Plant	Air Conditioner - self contained & hard wired
General Plant	Fan or Blower
General Plant	Unit Heater - large single units, permanently installed
General Plant	Radiator - convector, steam, water or radiant
General Plant	Motor - 10 HP or larger
General Plant	Piping - less than 3 inch (LOT)
General Plant	Piping - 3 inch and larger (FT)
General Plant	Valves - 3 inch or larger
General Plant	Power Operators - for valves 3 inch or larger
General Plant	Tank (GAL or CF)
General Plant	Heater, Self contained - gas, propane or electric (LOTS)
General Plant	Filter or Precipitator Unit - complete
General Plant	Compressor , Refrigerant
General Plant	Controls, System (LOT)
General Plant	Heat Exchanger Shell
General Plant	Heat Exchanger Tubes (SET)
General Plant	Pump
General Plant	Computer System, Building
General Plant	Conductor - see Remarks 1 (LOT)
General Plant	Conduit, Duct, or Wireway - see Remarks 2 (FT)
General Plant	Lighting Fixture - Interior (LOT)
General Plant	Lighting Fixture - Exterior Area
General Plant	Engine/Generator Set - Emergency or Standby
General Plant	Motor/Generator Set - rated 10 kW or less
General Plant	Generator - Emergency or Standby - rated larger than 10 kW
General Plant	Engine - generator prime mover
General Plant	Motor - 10 HP or larger, see Remarks 3
General Plant	Fuel System - for engine
General Plant	Controls, Engine/Generator
General Plant	Battery Bank - emergency/standby power source
General Plant	Battery Charger/DC Supply
General Plant	Transfer Switch - Automatic or Manual

General Plant	Uninterruptible Power Supply (UPS)
General Plant	Switchgear, Metalclad - rated 600 volts or less
General Plant	Circuit Breaker - Low Voltage, see Remarks 4
General Plant	Transformer - power step-down, see Remarks 1
General Plant	Relay - for system protection and control
General Plant	Emergency Lighting and Signs (LOT)
General Plant	Safety Switch
General Plant	Battery Support Rack - by identifiable section
General Plant	Distribution Panel - see Remarks 4
General Plant	Lighting System Controls
General Plant	Tank or Accumulator (GAL)
General Plant	Pump
General Plant	Filter/Purification System
General Plant	Piping - 3 inch and larger (FT)
General Plant	Valve - 3 inch or larger
General Plant	Power Operator Assembly - for valves 3 inch and larger
General Plant	Piping - Smaller than 3 inch (LOT), see Remarks 1
General Plant	Sprinkler Heads - for grounds irrigation (LOT)
General Plant	Sprinkler System Controls - for grounds irrigation
General Plant	Water Flow Meter
General Plant	Shower - each installation (LOT), see Remarks 1
General Plant	Plumbing Fixtures - each installation (LOT), see Remarks 1
General Plant	Water Heater
General Plant	Motor - 10 HP or larger
General Plant	Well
General Plant	Reservoir/Pond - for domestic water supply
General Plant	Septic or Holding Tank, Cesspool
General Plant	Sump Pump or Lift Station
General Plant	Drainfield or leaching bed
General Plant	Siphon Valve
General Plant	Drinking Fountain - refrigerated unit
General Plant	Manhole or Vault - provide access to supply or drain piping
General Plant	Drinking Fountain Fixture - nonrefrigerated unit (LOT)
General Plant	Tank or Accumulator (GAL)
General Plant	Pump
General Plant	Door Closing System - Automatic, remarks #5
General Plant	Piping - 3 inch and larger (FT)
General Plant	Valve - 3 inch or larger
General Plant	Power Operator Assembly - for vales 3 inch and larger
General Plant	Piping - smaller than 3 inch (LOT)
General Plant	Sprinkler Heads - for fire protection (LOT)
General Plant	Hydrant
General Plant	Hose Station
General Plant	Fire Detection or Alarm System Wiring (LOT)
General Plant	Fire Detection or Alarm System Controls
General Plant	Motor - 10 HP or larger
General Plant	Extinguisher - Handheld, all media types (LOT)
General Plant	Extinguisher, Wheeled - all types
General Plant	Security Door
General Plant	Video System
General Plant	Video Camera
General Plant	Conduit - for exclusive use by security systems
General Plant	Control/Alarm System, (see Remarks #4)
General Plant	Intercom System - for security use only
General Plant	Hoist Mechanism, Elevator
General Plant	Controls, Elevator
General Plant	Cage/Passenger Enclosure - Elevator
General Plant	Bridge, Crane
General Plant	Trolley, Crane or Hoist
General Plant	Track or Runway - by type and identifiable section

General Plant	Lift Mechanism - Crane or Hoist
General Plant	Controls, Crane or Hoist, see remarks #2
General Plant	Remote Control - Radio
General Plant	Motor - 10 HP or larger, AC or DC
General Plant	Limit Switch - Bridge Over-Travel
General Plant	Lubrication System
General Plant	Electrification Track or Festoon System
General Plant	Roadway (SF)
General Plant	Surface Paving - by identifiable section (SF)
General Plant	Sidewalk or Footpath (LF)
General Plant	Bridge - vehicle or pedestrian traffic
General Plant	Embankment or Retaining Wall (SF)
General Plant	Guard Rail (FT)
General Plant	Landscaping (SF)
General Plant	Fencing - by type and identifiable section (FT)
General Plant	Motor Operator - Gate
General Plant	Flag Pole
General Plant	Underground Enclosure or Manhole
General Plant	Fountain or Pond - landscaping feature
General Plant	Desk, Office
General Plant	Bookcase or Credenza
General Plant	File Cabinet
General Plant	Chair, Office - typically for use at desks
General Plant	Couch or Chair - each or identifiable sets
General Plant	Coffee or End Table - each or identifiable sets
General Plant	Table - work or conference - each or identifiable lots
General Plant	Wall Decorations (LOT)
General Plant	Storage Cabinet
General Plant	Furniture, Modular - for office/work areas (LOT)
General Plant	Work Station, Computer
General Plant	Printer Stand - if separable from printer or enclosure
General Plant	Podium, Speaker
General Plant	Equipment Stand - Miscellaneous
General Plant	Security Safe - stand alone type only
General Plant	Chalk or Display Board (LOT)
General Plant	Lamp, Desk or Area - portable (LOT)
General Plant	Coat Rack - portable (LOT)
General Plant	Room Divider/Partition - by identifiable sections or lots
General Plant	Drawing Storage Cabinet - flat or hanging storage
General Plant	Locker - for use by personnel
General Plant	Curtain - stage, studio, or presentation area
General Plant	Booth, Work Station
General Plant	Chair, General Use - cafeteria, meeting rooms, etc (LOT)
General Plant	Printer Enclosure, Noise Attenuating
General Plant	Fan or Heater - Portable (LOT)
General Plant	Typewriter
General Plant	Dictation/Transcriber System
General Plant	Cash Register
General Plant	Calculator and Calculator Accessory
General Plant	Cash/Remittance Processing Machine
General Plant	Projector - Film
General Plant	Projector - Slide
General Plant	Projector - Machine, Overhead - still
General Plant	Projector - Screen
General Plant	Television Set
General Plant	Recorder and/or Player - Video
General Plant	Camera - Video or Camcorder
General Plant	Projector - Machine, Video
General Plant	Studio Lighting (LOT)
General Plant	Tripod - for support of cameras or other equipment

General Plant	Microfiche Reader/Printer
General Plant	Microfiche Reader
General Plant	Public Address System
General Plant	Drafting Table
General Plant	Drafting/Drawing Machine
General Plant	Recorder and/or Player - Audio
General Plant	Cart or Rolling Bin
General Plant	Drafting Equipment - Miscellaneous
General Plant	Copy Machine
General Plant	Facsimile Machine or Telecopier
General Plant	Blueprint Copier
General Plant	Coin Sorting/Counting Machine
General Plant	Camera - Still
General Plant	Camera Lense - for still, video, or motion photography.
General Plant	Camera - Motion, movie" cameras"
General Plant	Drafting Lamp
General Plant	Table - Illuminated
General Plant	Trash Compactor - compresses debris to facilitate disposal.
General Plant	Air Conditioner, Portable - self contained, easily relocated.
General Plant	Display Board, Copy Type
General Plant	Piano - includes bench
General Plant	Range - residential type cooking appliance
General Plant	Refrigerator - each or identifiable groups (LOTS)
General Plant	Microwave - residential type food preparation appliance
General Plant	Shredder - fro disposal of documents.
General Plant	Central Processing Unit
General Plant	Hard Disk Drive
General Plant	Magnetic Tape Drive
General Plant	Disk Storage Controller
General Plant	Magnetic Tape Controller
General Plant	Cluster or Terminal Controller
General Plant	Desktop Terminal - includes keyboard
General Plant	Forms Handling Equipment
General Plant	Patch or Distribution Panel
General Plant	Printer
General Plant	Modem
General Plant	Pad - for drawing or data transfer
General Plant	Signal Cable (LF)
General Plant	Raised Floor - to accommodate cable installation (LOT)
General Plant	Access Control Lock - cipher, card, combination, or remote
General Plant	Humidity Conditioning
General Plant	Compressor - for refrigerant based cooling systems
General Plant	Controls, Conditioning System - by installation
General Plant	Fan or Blower
General Plant	Duct - each run between retirement units (FT)
General Plant	Air Mixing Plenum
General Plant	Motor - 10 HP or larger
General Plant	Software - Operating System, see Remarks 5
General Plant	Fire Detection/Controls System
General Plant	Fire Suppression System
General Plant	Battery Bank - emergency/standby power
General Plant	Battery Charger/DC Supply
General Plant	Controls - Engine/Generator
General Plant	Engine - generator prime mover
General Plant	Engine/Generator Set - Emergency or Standby
General Plant	Fuel System - for engine
General Plant	Generator - Emergency or Standby - 10 kW or greater
General Plant	Motor/Generator Set - less than 10 kW
General Plant	Transfer Switch - Automatic or Manual
General Plant	Uninterruptible Power Supply (UPS)

General Plant	Card Reader and or Printer
General Plant	Shelf or Rack - see Remarks 3
General Plant	Personal Computer
General Plant	Printer - for use with personal computers only.
General Plant	Disk Drive - external installation, see Remarks 2
General Plant	Accessory Cards or Devices
General Plant	Software - if minimum cost criteria are met
General Plant	Monitor
General Plant	Surge Protector or Power Conditioner
General Plant	Disk Drive - Floppy, external installation only, see Remarks 2
General Plant	inserter
General Plant	Folder
General Plant	Postage Meter and/or mailing mach
General Plant	Package Tying Machine
General Plant	Scales - includes calculating and counting types
General Plant	Sorting Bins - for sorting of mail
General Plant	Sorting Machine - automated sorting/routing system.
General Plant	Offset Press
General Plant	Master Maker
General Plant	Camera Enlarger/Reducer
General Plant	Film Processor/Developer
General Plant	Metal Plate Maker
General Plant	Collator/Sorting Machine
General Plant	Shrink-Wrap Machine
General Plant	Power Stapler
General Plant	Power Hole Punch
General Plant	Power Cutter/Shear
General Plant	Binding System - complete
General Plant	Photo Typesetter System
General Plant	Miscellaneous Graphics Equipment
General Plant	Truck - Light Duty, less than 10,000 lbs GVW
General Plant	Truck - Medium Duty, between 10,000 and 22,000 lbs GVW
General Plant	Truck - Heavy Duty , greater than 22,000 lbs GVW
General Plant	Tractor/Truck
General Plant	Van
General Plant	Bus - Passenger
General Plant	Car - Passenger
General Plant	Winch - electric, hydraulic or pto driven
General Plant	Crane - includes pole grabbers and integral winches
General Plant	Digger/Auger - for installation and cranes
General Plant	Box - Service/Utility
General Plant	Box - Line Truck
General Plant	Bed - Flat or Dump
General Plant	Generator - Auxiliary, rotating or static converter type
General Plant	Tank - for transporting fuel, water or other fluids
General Plant	Fuel Conversion Kit - truck or passenger vehicles
General Plant	Welder
General Plant	Air Compressor
General Plant	Snow Plow - accessory to vehicle
General Plant	Trailer Hitch - installed on towing vehicle
General Plant	Trailer Brake and/or Light System
General Plant	Cable Tensioning System
General Plant	Pole Transport - complete
General Plant	Reel Handling Equipment
General Plant	Drill Rig
General Plant	Chipper - Brush and Branch
General Plant	Engine - 10 HP or greater
General Plant	Trailer - General use - single, tandem or triple axle
General Plant	Lowboy - heavy equipment or material transport
General Plant	Cargo Trailer

General Plant	Pole Trailer
General Plant	House or Camping Trailer - complete
General Plant	Tracked Vehicle - Snow or All-Terrain
General Plant	Snowmobile
General Plant	Motorcycle - two wheeled motorized vehicle
General Plant	Wheeled All-Terrain Vehicle
General Plant	Boat - intended primarily for personnel transport
General Plant	Motor - Outboard, for use on boats or barges
General Plant	Barge
General Plant	Truck, Cargo - electric or fueled engine
General Plant	Air Cond/Pressurization - Cabin Pressure Regulator
General Plant	Air Cond/Pressurization - Rate of Change Controller
General Plant	Windows/Doors - Cabin Door, Main - includes seals and frame
General Plant	Air Cond/Pressurization - Vacuum Pump
General Plant	Windows/Doors - Cabin Door, Emergency Exit - includes seals and frame
General Plant	Air Cond/Pressurization - Cooling Turbine
General Plant	Air Cond/Pressurization - Heat Exchanger
General Plant	Navigation - Pilot Tube
General Plant	Auto Pilot - Auto Pilot Device - each identifiable unit
General Plant	Navigation - Antennae, Navigation
General Plant	Navigation - Gyro/Compass
General Plant	Navigation - Navigational Device - each identifiable unit
General Plant	Auto Pilot - Yaw Damper
General Plant	Auto Pilot - Servo - to operate the rudder, aileron or elevator
General Plant	Flight Control/Wings - Stabilizer, Vertical or Horizontal
General Plant	Flight Control/Wings - Rudder
General Plant	Communications - Transceiver
General Plant	Communications - Communications Controller
General Plant	Communications - Radio Telephone/Flightphone
General Plant	Flight Control/Wings - Elevator
General Plant	Windows/Doors - Window - includes connections, seals and frame
General Plant	AC Electrical - Inverter Unit - main, standby or instrument
General Plant	DC Electrical - Starter/Generator
General Plant	DC Electrical - Voltage Regulator
General Plant	Oxygen System - Regulator, Oxygen
General Plant	Cabin Interior - Floor Heater Pads
General Plant	Cabin Interior - Cabin Lighting System
General Plant	Cabin Interior - Passenger or Pilot Seat
General Plant	Cabin Interior - Cabin Address System
General Plant	Cabin Interior - Fire Protection System
General Plant	Oxygen System - High Pressure Gauge, Oxygen
General Plant	Flight Control/Wings - Trim/Flap Motor
General Plant	Flight Control/Wings - Speed Brake
General Plant	Fuel - Refueling Receptacle
General Plant	Fuel - Pump, Boost or Ejector
General Plant	Fuel - Fuel Indication System
General Plant	Fuel - Fuel Tank Bladder
General Plant	Oxygen System - Bottle, Oxygen
General Plant	Fuselage - Radome
General Plant	Hydraulics - Hydraulics Pump - includes motor
General Plant	Hydraulics - Accumulator
General Plant	Hydraulics - Hydraulics Indication/Alarm System
General Plant	Fuselage - Tail Cone
General Plant	Ice and Rain Protection - Pratt & Whitney" Valve"
General Plant	Ice and Rain Protection - Sabreliner" Valve"
General Plant	Flight Control/Wings - Slats
General Plant	Instrumentation - Altimeter
General Plant	Instrumentation - Transponder
General Plant	Instrumentation - Altitude Alerter
General Plant	Instrumentation - Gyro Unit

General Plant	Instrumentation - Transducer/Sensor - associated with indicators
General Plant	Instrumentation - Indicator - each identifiable unit
General Plant	Instrumentation - Power Supply, Emergency - for instrumentation only
General Plant	Instrumentation - Air Data Controller
General Plant	Instrumentation - Computer, Fuel Management of Flight
General Plant	Flight Control/Wings - Flap
General Plant	Flight Control/Wings - Aileron
General Plant	Flight Control/Wings - Wingtip Cap
General Plant	Landing Gear - Controls, Landing Gear
General Plant	Landing Gear - Operating Mechanism/Landing Gear
General Plant	Landing Gear - Steering Mechanism
General Plant	Powerplant - Pylon
General Plant	Lights - Caution, Warning & Indication
General Plant	Lights - Landing, Taxi Lights
General Plant	Lights - Wing Tip Recognition
General Plant	Lights - Anti-Collision
General Plant	Lights - Strobe Light
General Plant	Lights - Emergency Lighting
General Plant	Lights - Cabin Lights
General Plant	Powerplant - Nose Section/Nacelle
General Plant	Powerplant - Engine
General Plant	Powerplant - Synchronizer, Engine
General Plant	Powerplant - Fuel Control Unit, Engine
General Plant	Powerplant - Tachometer Generator
General Plant	Powerplant - Thrust Reverser, Engine
General Plant	Powerplant - EGT Harness and Thermocouple Probes
General Plant	Radar - Antennae, Radar
General Plant	Radar - Receiver/Transmitter Unit
General Plant	Radar - Display Unit
General Plant	Radar - Data/Nav Checklist Control
General Plant	Radar - Checklist/Nav Interface Computer
General Plant	Radar - Keyboard Entry Unit, Pilot
General Plant	Instrumentation - Signal Conditioner
General Plant	Communications - Antennae, Communications
General Plant	Windows/Doors - Bungee Assist Kit - for main door
General Plant	Support Equipment - Tow Vehicle - includes installed accessories.
General Plant	Support Equipment - Jack, Aircraft
General Plant	Support Equipment - Battery Charger
General Plant	Support Equipment - Calibration Device, Instrumentation
General Plant	Support Equipment - Air Compressor
General Plant	Support Equipment - Service Power Unit - to power aircraft with engines shutdown
General Plant	Fuselage - each identifiable section
General Plant	Trucks
General Plant	Dumpsters
General Plant	Forklift - gasoline, CNG, propane or diesel fueled
General Plant	Forklift - electric powered
General Plant	Forklift Jib Boom
General Plant	Lift Truck or Cart - Hand Operated
General Plant	Lift Truck or Cart - Reel - for reel of conductor, etc
General Plant	Bundler or Binding Machine
General Plant	Crane, Loading - portable, see Remarks 1
General Plant	Pallet Jack - Hand Operated
General Plant	Security System - if specific to storeroom areas.
General Plant	Truck, Cargo - electric or fueled engine.
General Plant	Scales - Platform, includes counting types
General Plant	Scales - Beam, includes counting types
General Plant	Scales - Forklift Weight Indicator
General Plant	Scales - Crane or Hoist
General Plant	Intercom System
General Plant	Shrink Wrap Machine

General Plant	Ladder - fixed and rolling types
General Plant	Dock Platform - portable
General Plant	Access Lock - cipher, card, or remote controlled
General Plant	Bins - by identifiable section, type, and/or lot
General Plant	Shelves - open or enclosed
General Plant	Racks - Special Purpose
General Plant	Racks - Pallet
General Plant	Cabinet - Drawer, for small parts storage
General Plant	Fencing - by identifiable section or installation (FT)
General Plant	Boxes - Material Staging (LOT)
General Plant	Cable, Pullers, Cutters and Attachments
General Plant	Cleaning Equipment
General Plant	Air Compressor - self contained, engine driven
General Plant	Bender, Pipe or Conduit - portable
General Plant	Compression and Crimping Tools
General Plant	Power Saw, Handheld - wood, metal or masonry
General Plant	Paint Mixing Machine
General Plant	Sander, Handheld - belt or orbital
General Plant	Vacuum, Shop or Field Service
General Plant	Concrete Finishing Machine
General Plant	Surveying Machine
General Plant	Welder/Cutter Set, Combustible Gas
General Plant	Saw, Cutoff or Miter - includes base, blades and guard
General Plant	Thread Cutting Machine, Pipe or Shaft - portable
General Plant	Level - surveying equipment, includes case
General Plant	Grinder/Polisher - Handheld
General Plant	Jackhammer
General Plant	Motors - 10 HP or larger
General Plant	Concrete Mixer
General Plant	Drill, Rotary - handheld, air or electric operated
General Plant	Fan or Blower - Portable
General Plant	Oil Filtering Equipment
General Plant	Painting Gun - Air or Airless
General Plant	Locator, Tracer and Metal Detectors
General Plant	Welder - engine driven
General Plant	Tampers - for soil or fill material compaction
General Plant	Pump - for fluid handling
General Plant	Generator - Electric
General Plant	Binoculars - conventional and stabilized types
General Plant	Transit - includes case
General Plant	Borescope
General Plant	Sniffer, Natural Gas
General Plant	Engine - gasoline, propane and other fuels
General Plant	Jack, Equipment
General Plant	Tool Box, Portable - rolling or hand carried
General Plant	Anvil
General Plant	Vise - straight jaw or pipe
General Plant	Bandsaw, Handheld - metal or wood cutting
General Plant	Chisel, Handheld - electric or air
General Plant	Floodlights - for work site illumination (LOT)
General Plant	Ladder - extension, step, rolling, etc.
General Plant	Wrench - electric or air driven
General Plant	Tripod - to support field surveying equipment
General Plant	Heater, Space - portable, high capacity units
General Plant	Concrete Vibrator
General Plant	Drill Press
General Plant	Fan or Blower, see Remarks 5
General Plant	Keyway Cutting Machine
General Plant	Air Compressor
General Plant	Duct, see Remarks 5

General Plant	Bandsaw - vertical or horizontal, wood and/or steel.
General Plant	Booth, Spray
General Plant	Break, Sheet Metal - for forming sheet metals
General Plant	Cabinets, Shelves, Bins and Material Racks
General Plant	Grinder, Bench
General Plant	Crane, Portable
General Plant	Grinder, Precision - table or bedplate mounted
General Plant	Motors - 10 HP or larger
General Plant	Table saw
General Plant	Press - typically hydraulically operated
General Plant	Workbench or Welding Table
General Plant	Welder - electric powered only, static or rotating
General Plant	Hood - for gas/fumes exhaust systems
General Plant	Jointer/Planer - includes guards and blades
General Plant	Lathe - general use
General Plant	Shaper, Metal - includes tooling (cutters) and guards
General Plant	Scroll Saw, Bench - includes blades and guards
General Plant	Shear/Punch Machine - for flat metal stock
General Plant	Milling Machine - horizontal or vertical
General Plant	Shaper, Wood - includes tooling (cutters) and guards
General Plant	Shear, Sheet Metal
General Plant	Thread Cutting Machine - Pipe or Shaft
General Plant	Radial Arm Saw - includes blades and guards
General Plant	Paint Mixing Machine
General Plant	Floor Maintenance Equipment
General Plant	Engine - 10 HP or larger
General Plant	Motors - 10 HP or larger
General Plant	Mowers, Grass - self powered push" units only"
General Plant	Raking Machine - self powered push" units only"
General Plant	Vacuum - Pavement Cleaning
General Plant	Blower, Portable
General Plant	Dumpster - collecting & disposing debris or scrap
General Plant	Snow blower - self powered push" units only"
General Plant	Man lift
General Plant	Tank - Underground Fuel - (GAL)
General Plant	Fuel Pump/Dispenser - Liquid
General Plant	Fuel Compressor/Storage Station, CNG
General Plant	Fuel, CNG Distribution - by identifiable section
General Plant	Tractor - with engine rated 20 HP or less
General Plant	Tractor Accessories - major attachments only
General Plant	Sod cutting machine - self powered push" units only"
General Plant	Hoist, Vehicle - mounted in permanent floor well
General Plant	Jack, Vehicle - portable
General Plant	Grinding/Facing Machine - automotive valve, head or cylinder
General Plant	Stand, Engine or Transmission
General Plant	Boring Machine - Cylinder
General Plant	Diagnostic Machine or Scope", Automotive - engine analysis"
General Plant	Tire Changer
General Plant	Crane - Portable, typically used as engine hoist
General Plant	Special Tool
General Plant	Battery Charger or Booster
General Plant	Transmission Jack or Support
General Plant	Test Stand
General Plant	Cleaning Machine, Parts
General Plant	Pressure Washer - Vehicle or Machinery
General Plant	Parts Cage, Tool Crib - for secure storage
General Plant	Lathe, Vehicle Brake
General Plant	Recorders - tape, disk, paper and data loggers
General Plant	Frequency Meter
General Plant	Standard - Test or Phantom Load Unit

General Plant	Explosive Gas Tester
General Plant	Fault Locator or Cable Tester
General Plant	BTU Meter
General Plant	Gas Scope
General Plant	Insulation Tester/Megohmmeter
General Plant	Light Intensity Meter
General Plant	Multimeter - measures multiple parameters
General Plant	Load Bank, Resistive or Inductive
General Plant	Thermometer - includes infrared readers
General Plant	Power Supply - for testing or lab use
General Plant	Amperage Measuring or Ammeter
General Plant	Saturometer
General Plant	Distance Measure/Odometer
General Plant	Tachometer
General Plant	Test Set - miscellaneous
General Plant	Oscilloscope
General Plant	Test Transformer
General Plant	Phase Sequence Tester
General Plant	Timer or Counter Sets
General Plant	Voltage Measuring or Voltmeter
General Plant	Special Tool or Test Rig - see Remarks 2
General Plant	Pressure Measuring - includes recording types.
General Plant	Tractor, Wheeled - engine > 20 HP
General Plant	Backhoe Attachment - to install on tractor or crawler
General Plant	Loader Attachment - to install on tractor or crawler
General Plant	Trencher - example Ditch Witch""
General Plant	Tractor, Tracked
General Plant	Dozer Blade - to install on wheel or crawler tractor
General Plant	Auger Attachment - to install on tractor or crawler
General Plant	Layer/Trencher System - to install on crawler tractor
General Plant	Excavator/Power Shovel - tracked or wheeled vehicle
General Plant	Snow blower - to install on wheel tractors
General Plant	Crane, Construction - self
General Plant	Mobile crane
General Plant	Transceiver, Portable Two-way Radio - AM or FM
General Plant	Base Station/Control Console
General Plant	Antennae - UHF, VHF, or low band, fixed location
General Plant	Terminal - Pager System - by type and installation
General Plant	Telephone, Mobile Cellular" Type"
General Plant	Transmitter Unit
General Plant	Receiver Unit
General Plant	Conductor - Signal or Power (FT)
General Plant	Cable Tray, Duct, or Conduit - by identifiable section (FT)
General Plant	Control Shelves - includes cards
General Plant	Telemetry equipment
General Plant	Operator Console - complete
General Plant	Enclosure or Rack - to house equipment
General Plant	Card - any purpose, see Remarks 1
General Plant	Power Supply - unless integral with associated equipment
General Plant	Tape Drive - complete
General Plant	Clock/Time Standard
General Plant	System Terminal
General Plant	Frequency Deviation Transducer
General Plant	Time Deviation Transducer
General Plant	Translator - complete
General Plant	Computer Disk Drive
General Plant	Conductor - Signal or Power (FT)
General Plant	Chart Recorder - complete, includes case and drive
General Plant	Cable Tray, Duct, or Conduit - by identifiable section
General Plant	Printer - includes integral stands or paper holders

General Plant	Remote Terminal Unit (RTU)
General Plant	Uninterruptible Power Supply (UPS)
General Plant	Telemetry equipment
General Plant	Antenna - includes dish, feeder horn, and radome
General Plant	Tower - to support antennae's
General Plant	Wave Guide - each run between retirement units (FT)
General Plant	Power Supply - unless integral with another unit
General Plant	Transmitter/Receiver - Microwave
General Plant	Clock/Time Standard Unit
General Plant	Distribution/Connection Rack or Panel
General Plant	Service Channel Unit
General Plant	Alarm Unit, Microwave System
General Plant	Multiplexing Unit - complete
General Plant	Cable Tray, Duct, or Wire way - by identifiable section
General Plant	Conductor - Power or Signal (FT)
General Plant	Ice Shield
General Plant	Telemetry equipment
General Plant	Terminal - Users (LOT) see Remarks 2
General Plant	Terminal - Maintenance
General Plant	Terminal - Supervisory - such as ADC""
General Plant	Operator Consoles, Telephone System
General Plant	Computer System - for telephone system support functions
General Plant	Computer Module - Card Shelf or PIM""
General Plant	Computer Module - Fan - for component cooling
General Plant	Computer Card
General Plant	Computer Module - System Status Display
General Plant	Computer Module - Disk Drive
General Plant	Modem
General Plant	Digital Announcing Subsystem
General Plant	Music Subsystem
General Plant	Battery Charger - complete
General Plant	Battery - each installation
General Plant	Safety Switch - fused or unfused type
General Plant	Monitoring System, Power System - complete
General Plant	UPS System - for telephone equipment or subsystems
General Plant	Ring Generator
General Plant	Power Supply - self contained systems
General Plant	Connection/Distribution Panel - major installations only
General Plant	Printer
General Plant	Controller - Key" System - complete"
General Plant	Isolation System - complete
General Plant	Conductor - Signal or Power (FT)
General Plant	Cabletray, Duct, or Wireway - by identifiable section
General Plant	Telemetry equipment
General Plant	Engine/Generator - if rated 10 kW or less
General Plant	Photovoltaic System - complete
General Plant	Battery
General Plant	Battery Charger
General Plant	Minor Structure - Communications, see Remarks 2
General Plant	Engine - standby generator primer mover
General Plant	Generator - for standby power source, greater than 10 kW
General Plant	Controls - standby generator system
General Plant	Telemetry equipment
General Plant	Transceiver, Portable Two-way radio - AM or FM
General Plant	Pager
General Plant	Telephone, Mobile Cellular" Type"
General Plant	Telemetry equipment
General Plant	Storage Cabinet
General Plant	Treatment Cabinet/Table
General Plant	Wheelchair

General Plant	Autoclave
General Plant	Bed - Patient
General Plant	Refrigerator
General Plant	Instruments and Devices
General Plant	Examination Lamp and Fixture
General Plant	Spirometer - includes calibration unit if integral
General Plant	Spirometer Calibration Unit
General Plant	Combination Therapy System
General Plant	Vision Screener
General Plant	Training Manikin - complete
General Plant	Physicians Scale
General Plant	Exercise Machine - by type and acquisition
General Plant	Weight Training Machine - complete
General Plant	Weights - Free (LOT)
General Plant	Safety Display
General Plant	Table - Food Prep
General Plant	Blender or Mixer
General Plant	Counter
General Plant	Salad Server Bar
General Plant	Freezers - institutional type
General Plant	Refrigerator - institutional type
General Plant	Microwave Oven - for food preparation, institutional type
General Plant	Oven - institutional type
General Plant	Ice Storage and/or Dispensing Unit
General Plant	Food Warmer Unit
General Plant	Storage Rack - glass, plate and cup
General Plant	Beverage Dispenser - Hot - includes coffee makers
General Plant	Beverage Dispenser - Cold or Carbonated
General Plant	Table - Dining (LOT)
General Plant	Ice Making Machine
General Plant	Toaster Unit
General Plant	Storage Rack, Pan or Utensil
General Plant	Steam Cooker Unit
General Plant	Grill/Cooktop
General Plant	Can Opener
General Plant	Slicer, Food
General Plant	Dishwasher - institutional type
General Plant	Dishwasher - residential type
General Plant	Cash Register
General Plant	Ventilation Exhaust System - if for cafeteria use only
General Plant	Ventilation Exhaust Hood - if for cafeteria use only
General Plant	Cart or Rolling Bin - all types, for cafeteria use
General Plant	Company Sign
General Plant	Display or Model - complete
General Plant	Company Sign Support Structure - by identifiable section
Production - Hydro	Land in Fee - licensed project
Production - Hydro	Land in Fee
Production - Hydro	Fish and Wildlife - licensed project
Production - Hydro	Fish and Wildlife
Production - Hydro	Recreation - license project
Production - Hydro	Recreation
Production - Hydro	Land Rights - licensed project (removal/recon)
Production - Hydro	Land Rights (removal/recon)
Production - Hydro	Land Rights - licensed project (easements/permits)
Production - Hydro	Land Rights (easements/permits)
Production - Hydro	Water Rights - licensed project
Production - Hydro	Water Rights
Production - Hydro	Sewer or Road Improvement Assessments
Production - Hydro	Wall - permanent or semi-permanent (square feet)
Production - Hydro	Siding - exterior walls, if separable (SF)

Production - Hydro	Floor (SF)
Production - Hydro	Floor Covering (SF)
Production - Hydro	Ceiling (SF)
Production - Hydro	Wall Covering (SF)
Production - Hydro	Door - see remarks #1
Production - Hydro	Windows - exterior only, includes skylights (LOT)
Production - Hydro	Window Covering - drapes, shades, or louvered screens
Production - Hydro	Stairway - by identifiable section and installation
Production - Hydro	Steel - each separable installation (tons)
Production - Hydro	Roof (SF)
Production - Hydro	Roofing (SF)
Production - Hydro	Gutters (LF)
Production - Hydro	Chimney or Stack - for discharge of gases and fumes
Production - Hydro	Canopy or Cover (SF)
Production - Hydro	Foundation/Footing
Production - Hydro	Base or Floor Slab (CY)
Production - Hydro	Minor Structure - see remarks #4
Production - Hydro	Miscellaneous - permanently attached to structure.
Production - Hydro	Vault - for secured areas for valuables or records
Production - Hydro	Boiler or Furnace
Production - Hydro	Burner - for boiler or furnace
Production - Hydro	Duct - each run between retirement units (FT)
Production - Hydro	Plenum, Air Mixing
Production - Hydro	Louver - power operated
Production - Hydro	Air Conditioner - Self Contained, hard wired
Production - Hydro	Fan or Blower
Production - Hydro	Unit Heater - large single units, permanently installed
Production - Hydro	Radiator - convactor, steam, water or radiant
Production - Hydro	Motor - 10 HP or larger
Production - Hydro	Piping - less than 3 inch (LOT)
Production - Hydro	Piping - 3 inch and larger (FT)
Production - Hydro	Valves - 3 inch or larger
Production - Hydro	Power Operators - for valves 3 inch or larger
Production - Hydro	Tank (GAL or CF)
Production - Hydro	.Heater - Self Contained, gas, propane or electric (LOT)
Production - Hydro	Filter or Precipitator Unit - complete
Production - Hydro	Compressor - for refrigerant-based systems
Production - Hydro	Control - System (LOT)
Production - Hydro	Heat Exchanger Shell
Production - Hydro	Heat Exchanger Tubes (SET)
Production - Hydro	Pump
Production - Hydro	Computer System - Building
Production - Hydro	Conductor - see remarks #1 (LOT)
Production - Hydro	Lighting System Controls
Production - Hydro	Conduit - Duct or Wire way, see remarks #2 (FT)
Production - Hydro	Lighting Fixtures - Interior (LOT)
Production - Hydro	Lighting Fixtures - Exterior Area (LOT)
Production - Hydro	Emergency Lighting and Signs (LOT)
Production - Hydro	Transfer Switch - Automatic or Manual
Production - Hydro	Tank or Accumulator (GAL)
Production - Hydro	Pump
Production - Hydro	Filter/Purification System
Production - Hydro	Piping - 3 inch and larger (FT)
Production - Hydro	Valve - 3 inch or larger
Production - Hydro	Power Operator Assembly - for vales 3 inch and larger
Production - Hydro	Piping - smaller than 3 inch (LOT), remarks #1
Production - Hydro	Sprinkler Heads - for grounds irrigation
Production - Hydro	Sprinkler System Controls - for grounds irrigation.
Production - Hydro	Water Flow Meter
Production - Hydro	Shower - each installation (LOT), remarks #1

Production - Hydro	Plumbing Fixtures - each installation (LOT), remarks #1
Production - Hydro	Water Heater
Production - Hydro	Motor - 10 HP or larger
Production - Hydro	Well
Production - Hydro	Reservoir/Pond - domestic water supply
Production - Hydro	Septic or Holding Tank - Cesspool
Production - Hydro	Sump Pump or Lift Station
Production - Hydro	Drain field or Leaching Bed
Production - Hydro	Siphon Valve
Production - Hydro	Drinking Fountain - refrigerated unit
Production - Hydro	Manhole or Vault
Production - Hydro	Drinking Fountain Fixture - nonrefrigerated unit (LOT)
Production - Hydro	Water/Air Compressor - for water system pressurization only
Production - Hydro	Tank or Accumulator (GAL)
Production - Hydro	Pump
Production - Hydro	Door Closing System - Automatic, remarks #5
Production - Hydro	Piping - 3 inch and larger (FT)
Production - Hydro	Valve - 3 inch or larger
Production - Hydro	Power Operator Assembly - for valves 3 inch and larger
Production - Hydro	Piping - smaller than 3 inch (LOT)
Production - Hydro	Sprinkler Heads - for fire protection (LOT)
Production - Hydro	Hydrant
Production - Hydro	Hose Station
Production - Hydro	Fire Detection or Alarm System - Wiring (LOT)
Production - Hydro	Fire Detection or Alarm System Controls
Production - Hydro	Motor - 10 HP or larger
Production - Hydro	Extinguisher - Handheld, all media types (LOT)
Production - Hydro	Extinguisher - Wheeled, all media types
Production - Hydro	Security Door
Production - Hydro	Video System
Production - Hydro	Video Camera
Production - Hydro	Conduit
Production - Hydro	Control/Alarm System, (see Remarks #4)
Production - Hydro	Intercom System - for security use only
Production - Hydro	Hoist Mechanism - Crane or Hoist
Production - Hydro	Controls - Elevator
Production - Hydro	Cage/Passenger Enclosure - Elevator
Production - Hydro	Bridge - Crane
Production - Hydro	Trolley - Crane or Hoist
Production - Hydro	Track or Runway
Production - Hydro	Lift Mechanism - Crane or Hoist
Production - Hydro	Controls, Crane or Hoist, see remarks #2
Production - Hydro	Remote Control - Radio
Production - Hydro	Motor - 10 HP or larger, AC or DC
Production - Hydro	Limit Switch - Bridge Over-Travel
Production - Hydro	Lubrication System
Production - Hydro	Electrification Track or Festoon System
Production - Hydro	Fencing - Noise Abatement
Production - Hydro	Site Clearing or Grading (SF)
Production - Hydro	Fencing - Snow or Windbreak
Production - Hydro	Fencing - Perimeter
Production - Hydro	Embankment or Retaining Wall (SF)
Production - Hydro	Flag Pole
Production - Hydro	Landscaping
Production - Hydro	Underground Enclosure or Manhole
Production - Hydro	Sidewalk or Footpath (LF)
Production - Hydro	Motor Operator - Gate
Production - Hydro	Structure - complete
Production - Hydro	Roadway (FT)
Production - Hydro	Guard Rails, (FT)

Production - Hydro	Bridge
Production - Hydro	Landscaping (FT)
Production - Hydro	Resurfacing (SF)
Production - Hydro	Parking Lot (SF)
Production - Hydro	Boat Ramp
Production - Hydro	Bridge
Production - Hydro	Guard Rails
Production - Hydro	Landscaping
Production - Hydro	Parking Lot (SF)
Production - Hydro	Pier or Wharf
Production - Hydro	Flag Pole
Production - Hydro	Roadway (FT)
Production - Hydro	Sidewalk or Footpath - complete (FT)
Production - Hydro	Resurfacing
Production - Hydro	Boat Ramp
Production - Hydro	Minor Structure
Production - Hydro	Abutment
Production - Hydro	Apron
Production - Hydro	Dam - concrete and earth or rock embankment types
Production - Hydro	Spill Bucket
Production - Hydro	Flashboards
Production - Hydro	Air Compressor - for water system pressurization only
Production - Hydro	Ice Prevention/Removal System
Production - Hydro	Spillway
Production - Hydro	Piers
Production - Hydro	Wall or Retaining Wall
Production - Hydro	Weir
Production - Hydro	Walkway
Production - Hydro	Instrumentation
Production - Hydro	Rip Rap/Gabion
Production - Hydro	Compressed Air Distribution
Production - Hydro	Cribbing
Production - Hydro	Rip-Rap or Gabion
Production - Hydro	Reservoir Level Indication
Production - Hydro	Penstock
Production - Hydro	Drain - Penstock
Production - Hydro	Drain Tunnel or Canal - Penstock
Production - Hydro	Surge Tube or Basin - Penstock
Production - Hydro	Vent tube - Penstock
Production - Hydro	Foundation or Thrust Block
Production - Hydro	Flume
Production - Hydro	Canal or Waterway
Production - Hydro	Tunnel
Production - Hydro	Feedgate Canal
Production - Hydro	Bypass Line or Pipe
Production - Hydro	Instrumentation Sensor
Production - Hydro	Valves - if 3 inch or larger
Production - Hydro	Motor Operator - for valves 3 inch or larger
Production - Hydro	Motor - 10 HP or larger
Production - Hydro	Headgate
Production - Hydro	Guides, Headgate - for each gate (SET)
Production - Hydro	Crane - gate/stop log use only
Production - Hydro	Hoist/Operating Mechanism - Gate or Boom
Production - Hydro	Gate Superstructure
Production - Hydro	Trash Rack
Production - Hydro	Trash Rake or Bucket
Production - Hydro	Controls Devices - Headgate
Production - Hydro	Trash Rake Support Structure
Production - Hydro	Trash or Log Boom
Production - Hydro	Stop Log or Bulkhead Assembly

Production - Hydro	Viewing Window
Production - Hydro	Spillgate
Production - Hydro	Hoist/Operating Mechanism
Production - Hydro	Guide Rail, Spillgate - complete fore each gate (SET)
Production - Hydro	Trash Rake or Bucket
Production - Hydro	Foundation, Footing
Production - Hydro	Controls, Spillgate
Production - Hydro	Motor - 10 HP and larger
Production - Hydro	Lighting Transformer - single or multi-phase
Production - Hydro	Power Cable - each run between retirement units
Production - Hydro	Control Cable - each run between retirement units
Production - Hydro	Conduit - rigid, EMT, or composite
Production - Hydro	Equipment Enclosure - for one or more retirement units
Production - Hydro	Underground Enclosure or Manhole
Production - Hydro	Pole - wood, metal or fiberglass types
Production - Hydro	Attraction Water Supply
Production - Hydro	Basket - Fish Lift - complete
Production - Hydro	Compressed Air System - complete
Production - Hydro	Control Alarm System - for fish/wildlife purposes only
Production - Hydro	Hoist/Operating Mechanism
Production - Hydro	Fishway
Production - Hydro	Gate
Production - Hydro	Ice Prevention/Removal System - complete
Production - Hydro	Piping - under 3 inch
Production - Hydro	Motor - 10 HP or larger
Production - Hydro	Piping - 3 inch or larger
Production - Hydro	Power Operator Assembly - for vales 3 inch or larger
Production - Hydro	Level Sensor - complete
Production - Hydro	Valves - 3 inch or larger
Production - Hydro	Weir - adjustable
Production - Hydro	Viewing Window
Production - Hydro	Study or Census
Production - Hydro	Frame - Generator
Production - Hydro	Case and Enclosure
Production - Hydro	Guide or Journal Bearings - Generator, each bearing
Production - Hydro	Exciter - if specific to a single generator
Production - Hydro	Pilot Exciter - complete
Production - Hydro	Amphildyne - complete
Production - Hydro	Stator Iron - Generator (SET)
Production - Hydro	Stator Coils - Generator (SET)
Production - Hydro	Rotor - Generator
Production - Hydro	Rotor Coils - Generator (SET)
Production - Hydro	Rotor Iron - Generator (SET)
Production - Hydro	Brush Holder - for each generator (SET)
Production - Hydro	Foundation
Production - Hydro	Motor - 10 HP or larger
Production - Hydro	Lighting System - if associated with a single generator
Production - Hydro	Runner/Water Wheel
Production - Hydro	Shaft - excludes generator rotor shaft
Production - Hydro	Thrust Bearing
Production - Hydro	Guide or Journal Bearing
Production - Hydro	Scroll Case - or functional equivalent
Production - Hydro	Wicket Gates
Production - Hydro	Draft Tube
Production - Hydro	Jack - complete
Production - Hydro	Bypass Valve
Production - Hydro	Drain Valve - for scroll case
Production - Hydro	Fill Valve - for scroll case
Production - Hydro	Power Operator - for 3 inch or larger valves
Production - Hydro	Brake - mechanical, hydraulic or pneumatic

Production - Hydro	Foundation
Production - Hydro	Motor - 10 HP or larger
Production - Hydro	Pump - includes motor if less than 10 HP
Production - Hydro	Heat Exchanger Shell
Production - Hydro	Filter or Strainer
Production - Hydro	Valve - 3 inch or larger
Production - Hydro	Piping - 3 inch or larger
Production - Hydro	Piping - smaller than 3 inch
Production - Hydro	Fan
Production - Hydro	Air Duct - each run between retirement units
Production - Hydro	Air Washer or Evaporative Air Cooler
Production - Hydro	Foundation - if not integral with surrounding structure
Production - Hydro	Motor - 10 HP of larger
Production - Hydro	Motor Operator - for valves 3 inch or larger
Production - Hydro	Heat Exchanger Tubes - complete set for each exchanger
Production - Hydro	Pump -, for movement of lubricating fluid
Production - Hydro	Piping - 3 inch and larger
Production - Hydro	Valves - 3 inch and larger
Production - Hydro	Power Operator Assembly - 3 inch or larger valves
Production - Hydro	Piping System - smaller than 3 inch
Production - Hydro	Purifier - includes separator, pump, controls, etc.
Production - Hydro	Tank
Production - Hydro	Cooler/Heat Exchanger
Production - Hydro	Pump, High Pressure Lift
Production - Hydro	Motor - 10 HP or larger
Production - Hydro	Foundation
Production - Hydro	Instrumentation and Controls
Production - Hydro	Governor Oil Pump
Production - Hydro	Piping System - 3 inch and larger
Production - Hydro	Valves - 3 inch and larger
Production - Hydro	Power Operator Assembly - 3 inch or larger valves
Production - Hydro	Piping System - smaller than 3 inch
Production - Hydro	Mechanical - hydro-mechanical or electrical
Production - Hydro	Accumulator or Tank
Production - Hydro	Gate Actuator
Production - Hydro	Motor - 10 HP of larger
Production - Hydro	Foundation or Structural Support
Production - Hydro	Emergency Governor Oil System - complete
Production - Hydro	Instrumentation and Controls (LOT)
Production - Hydro	Speed Input Device
Production - Hydro	Engine - 10 HP or larger
Production - Hydro	Disconnect - for electrical isolation
Production - Hydro	Circuit Breaker
Production - Hydro	Bus
Production - Hydro	Power Cable
Production - Hydro	Metalclad Switchgear - each unit
Production - Hydro	Power Fuse Assembly
Production - Hydro	Transfer Switch - for station service feed
Production - Hydro	Enclosure
Production - Hydro	Foundation
Production - Hydro	Motor - 10 HP or larger
Production - Hydro	Reactor - series or shunt connected
Production - Hydro	Surge Arrestors (SET)
Production - Hydro	Disconnect - for electrical isolation
Production - Hydro	Circuit Breaker - air, oil or gas insulated
Production - Hydro	Buswork
Production - Hydro	Power Cable
Production - Hydro	Metal Enclosed Switchgear - ea unit or vertical section
Production - Hydro	Transformer - power step-down
Production - Hydro	Safety Switch - 100 amp or larger rating

Production - Hydro	Transfer Switch
Production - Hydro	Enclosure - to house one or more retirement units
Production - Hydro	Cable Tray (FT)
Production - Hydro	Conduit (FT)
Production - Hydro	Cable, Power or Control (FT)
Production - Hydro	Reactor - series or shunt connected
Production - Hydro	Surge Arrestor (SET)
Production - Hydro	Generator - emergency/standby service only
Production - Hydro	Engine - generator prime mover
Production - Hydro	Fuel Storage and Handling
Production - Hydro	Control System
Production - Hydro	Remote Control/Indicating Panel
Production - Hydro	Transfer Switch
Production - Hydro	Circuit Breaker/Contractor
Production - Hydro	Power Operator - Circuit Breaker or Switch
Production - Hydro	Voltage Regulator
Production - Hydro	Uninterruptible Power Supply - complete
Production - Hydro	Foundation or Footing
Production - Hydro	Battery - for station service
Production - Hydro	Support Rack - for storage battery
Production - Hydro	Battery Charger - static
Production - Hydro	Battery Charger - rotating (motor-generator, amplidyne, etc)
Production - Hydro	Motor - 10 HP or larger
Production - Hydro	Explosive Gas Detectors
Production - Hydro	Control System
Production - Hydro	Data Recorder or Event Logger
Production - Hydro	Protective Relaying
Production - Hydro	Panel - each single or duplex vertical section
Production - Hydro	Benchboard - each identifiable section
Production - Hydro	Alarm Board/Annunciators
Production - Hydro	Voltage Regulator - complete
Production - Hydro	Screen or Barrier
Production - Hydro	Instrumental Transformer (SET)
Production - Hydro	Indicating Devices
Production - Hydro	Station Grounding, Grounding
Production - Hydro	Generator - excitation power source
Production - Hydro	Controls - complete
Production - Hydro	Motor - 10 HP or larger
Production - Hydro	Foundation
Production - Hydro	Air Compressor - permanently installed
Production - Hydro	Receiver Tank - when separate
Production - Hydro	Motor - 10 HP or larger
Production - Hydro	Aftercooler
Production - Hydro	Piping - 3 inch and larger (FT)
Production - Hydro	Valves - 3 inch or larger
Production - Hydro	Power Operator - for 3 inch or larger valves
Production - Hydro	Piping - smaller than 3 inch (FT)
Production - Hydro	Foundation
Production - Hydro	Air Dryer - complete
Production - Hydro	Dissolved Gas Analyzer
Production - Hydro	Air Quality Analyzer
Production - Hydro	Enclosure
Production - Hydro	Battery/Power Supply - if specific to monitoring system
Production - Hydro	Weather or Atmospheric Monitoring System
Production - Hydro	Lathe
Production - Hydro	Milling Machine
Production - Hydro	Drill Press
Production - Hydro	Welding Machine - portable or permanently installed
Production - Hydro	Press - hydraulic or mechanical
Production - Hydro	Sheet Metal Shear

Production - Hydro	Sheet Metal Break
Production - Hydro	Grinders - general service or precision
Production - Hydro	Table saw
Production - Hydro	Band saw - metal or wood; vertical or horizontal
Production - Hydro	Shaper - wood or metal
Production - Hydro	Motor - 10 HP or larger
Production - Hydro	Crane or Hoist - Portable, for shop use only
Production - Hydro	Rotary Power Distribution
Production - Hydro	Foundation
Production - Hydro	Outlets - other than convenience, rated over 30 amps.
Production - Hydro	Scaffolding
Production - Hydro	Building/Yard Maintenance Equipment
Production - Hydro	Barges/Boats
Production - Hydro	Emergency Breathing Apparatus - complete
Production - Hydro	Engine, Marine - for boat or barge
Production - Hydro	Telephone System - complete
Production - Hydro	Intercom System - complete
Production - Hydro	Signal - complete
Production - Hydro	Conductor - underground or overhead (FT)
Production - Hydro	Paging Systems - complete
Production - Hydro	Abutment - concrete, wood or steel (FT)
Production - Hydro	Bridge
Production - Hydro	Culvert - by type and size (FT)
Production - Hydro	Guard Rail (FT)
Production - Hydro	Embankment or Wall (CY)
Production - Hydro	Tunnel
Production - Hydro	Falling Rock Guards
Production - Hydro	Trail
Production - Hydro	Roadway (FT)
Production - Hydro	Sign - if larger than 100 SF
Production - Hydro	Resurfacing (SF)
Production - Hydro	Sidewalk - if integral with and adjacent to a roadway
Production - Other	Wall - permanent or semi-permanent (square feet)
Production - Other	Siding - exterior walls, if separable (SF)
Production - Other	Floor (SF)
Production - Other	Floor Covering (SF)
Production - Other	Ceiling (SF)
Production - Other	Wall Covering (SF)
Production - Other	Door - see remarks #1
Production - Other	Windows - exterior only, includes skylights (LOT)
Production - Other	Window Covering - drapes, shades, or louvered screens
Production - Other	Stairway - by identifiable section and installation
Production - Other	Steel - each separable installation (tons)
Production - Other	Roof (SF)
Production - Other	Roofing (SF)
Production - Other	Gutters (LF)
Production - Other	Chimney or Stack - for discharge of gases and fumes
Production - Other	Canopy or Cover (SF)
Production - Other	Foundation/Footing
Production - Other	Base or Floor Slab (CY)
Production - Other	Minor Structure - see remarks #4
Production - Other	Miscellaneous - permanently attached to structure.
Production - Other	Vault - for secured areas for valuables or records
Production - Other	Boiler or Furnace
Production - Other	Duct - each run between retirement units (FT)
Production - Other	Plenum, Air Mixing
Production - Other	Burner - for boiler or furnace
Production - Other	Louver - power operated
Production - Other	Air Conditioner - Self Contained, hard wired.
Production - Other	Fan or Blower

Production - Other	Unit Heater - large single units, permanently installed
Production - Other	Radiator - convector, steam, water or radiant
Production - Other	Motor - 10 HP or larger
Production - Other	Piping - less than 3 inch (LOT)
Production - Other	Piping - 3 inch and larger (FT)
Production - Other	Valves - 3 inch or larger
Production - Other	Power Operators - for valves 3 inch or larger
Production - Other	Tank (GAL or CF)
Production - Other	Heater - Self Contained, gas, propane or electric (LOT)
Production - Other	Filter or Precipitator Unit - complete
Production - Other	Compressor - for refrigerant-based systems.
Production - Other	Control - System (LOT)
Production - Other	Heat Exchanger Shell
Production - Other	Heat Exchanger Tubes (SET)
Production - Other	Pump
Production - Other	Computer System - Building
Production - Other	Conductor - see remarks #1 (LOT)
Production - Other	Lighting System Controls
Production - Other	Conduit - Duct or Wire way, see remarks #2 (FT)
Production - Other	Lighting Fixtures - Interior (LOT)
Production - Other	Lighting Fixtures - Exterior Area (LOT)
Production - Other	Emergency Lighting and Signs (LOT)
Production - Other	Transfer Switch - Automatic or Manual
Production - Other	Tank or Accumulator (GAL)
Production - Other	Pump
Production - Other	Filter/Purification System
Production - Other	Piping - 3 inch and larger (FT)
Production - Other	Valve - 3 inch or larger
Production - Other	Power Operator Assembly - for vales 3 inch and larger
Production - Other	Piping - smaller than 3 inch (LOT), remarks #1
Production - Other	Sprinkler Heads - for grounds irrigation
Production - Other	Sprinkler System Controls - for grounds irrigation.
Production - Other	Water Flow Meter
Production - Other	Shower - each installation (LOT), remarks #1
Production - Other	Plumbing Fixtures - each installation (LOT), remarks #1
Production - Other	Water Heater
Production - Other	Motor - 10 HP or larger
Production - Other	Well
Production - Other	Reservoir/Pond - domestic water supply
Production - Other	Septic or Holding Tank - Cesspool
Production - Other	Sump Pump or Lift Station
Production - Other	Drain field or Leaching Bed
Production - Other	Siphon Valve
Production - Other	Drinking Fountain - refrigerated unit
Production - Other	Manhole or Vault
Production - Other	Drinking Fountain Fixture - nonrefrigerated unit (LOT)
Production - Other	WaterAir Compressor - for water system pressurization only
Production - Other	Tank or Accumulator (GAL)
Production - Other	Pump
Production - Other	Door Closing System - Automatic, remarks #5
Production - Other	Piping - 3 inch and larger (FT)
Production - Other	Valve - 3 inch or larger
Production - Other	Power Operator Assembly - for vales 3 inch and larger
Production - Other	Piping - smaller than 3 inch (LOT)
Production - Other	Sprinkler Heads - for fire protection (LOT)
Production - Other	Hydrant
Production - Other	Hose Station
Production - Other	Fire Detection or Alarm System - Wiring (LOT)
Production - Other	Fire Detection or Alarm System Controls
Production - Other	Motor - 10 HP or larger

Production - Other	Extinguisher - Handheld, all media types (LOT)
Production - Other	Extinguisher - Wheeled, all media types
Production - Other	Security Door
Production - Other	Video System
Production - Other	Video Camera
Production - Other	Conduit
Production - Other	Control/Alarm System, (see Remarks #4)
Production - Other	Intercom System - for security use only
Production - Other	Hoist Mechanism - Crane or Hoist
Production - Other	Controls - Elevator
Production - Other	Cage/Passenger Enclosure - Elevator
Production - Other	Bridge - Crane
Production - Other	Trolley - Crane or Hoist
Production - Other	Track or Runway
Production - Other	Lift Mechanism - Crane or Hoist
Production - Other	Controls, Crane or Hoist, see remarks #2
Production - Other	Remote Control - Radio
Production - Other	Motor - 10 HP or larger, AC or DC
Production - Other	Limit Switch - Bridge Over-Travel
Production - Other	Lubrication System
Production - Other	Electrification Track or Festoon System
Production - Other	Fencing - Noise Abatement
Production - Other	Site Clearing or Grading (SF)
Production - Other	Fencing - Snow or Windbreak
Production - Other	Fencing - Perimeter
Production - Other	Embankment or Retaining Wall (SF)
Production - Other	Flag Pole
Production - Other	Landscaping
Production - Other	Underground Enclosure or Manhole
Production - Other	Sidewalk or Footpath (LF)
Production - Other	Motor Operator - Gate
Production - Other	Boiler Heating
Production - Other	Heater - not part of a tank
Production - Other	Meter - fuel oil
Production - Other	Piping - fuel oil
Production - Other	Purifier
Production - Other	Tank
Production - Other	Boiler
Production - Other	Booster
Production - Other	Compressor
Production - Other	Heater
Production - Other	Meter
Production - Other	Piping
Production - Other	Producer
Production - Other	Regulator
Production - Other	Scrubber or Washer
Production - Other	Vaporizing unit for butane gas
Production - Other	Air Intake Equipment - for one engine
Production - Other	Drive or connection between engine and generator
Production - Other	Compressor or Supercharger
Production - Other	Engine Casing
Production - Other	Combustion section
Production - Other	Compressor Washing System
Production - Other	Engine or Turbine
Production - Other	Foundation
Production - Other	Heat Exchanger: Air to air for interstage cooling
Production - Other	Mechanical Control System
Production - Other	Muffler (noise abatement)
Production - Other	Engine or Turbine control panels
Production - Other	Supervisory Control Panels

Production - Other	Control/Power Cable
Production - Other	Ventilation and Heating
Production - Other	Starter or turning device
Production - Other	Motor - 10 HP or larger
Production - Other	Pump - for movement of lubricating fluid
Production - Other	Piping - 3 inches and larger
Production - Other	Valves - 3 inch and larger
Production - Other	Power Operator Assembly - for 3 inch or larger valves
Production - Other	Piping System - smaller than 3 inches
Production - Other	Purifier
Production - Other	Tank - for lubricant storage or accumulation
Production - Other	Cooler/Heat Exchanger
Production - Other	Motor - 10 HP or larger
Production - Other	Foundation
Production - Other	Instrumentation and Controls
Production - Other	Spraying System - nozzles
Production - Other	Pump - includes motor if less than 10 HP
Production - Other	Filter or Strainer
Production - Other	Valve - 3 inch or larger
Production - Other	Piping - 3 inch or larger
Production - Other	Piping - smaller than 3 inches
Production - Other	Cooling Tower - structure
Production - Other	Motor - 10 HP or larger
Production - Other	Motor Operator - for valves 3 inch and larger
Production - Other	Foundation - if not integral with surrounding structure.
Production - Other	Fan
Production - Other	Heat Exchanger Shell
Production - Other	Heat Exchanger Tubes
Production - Other	Pump - for movement of fluid
Production - Other	Piping - 3 inch and larger
Production - Other	Valves - 3 inch and larger
Production - Other	Power Operator Assembly - for 3 inch or larger valves
Production - Other	Piping System - smaller than 3 inches
Production - Other	Tank - for neutralization
Production - Other	Tank - for raw water storage
Production - Other	Tank - for Carbon Filter
Production - Other	Motor - 10 HP or larger
Production - Other	Foundation
Production - Other	Instrumentation and Controls
Production - Other	Tank - for Deionized Water
Production - Other	Conduit - Duct
Production - Other	Tank - for Anion/Cation/Mixed bed
Production - Other	Tank - for Caustic materials or bladder
Production - Other	Tank - for Acid
Production - Other	Compressor
Production - Other	Conduit - Duct
Production - Other	Foundation
Production - Other	Motor - 10 HP or larger
Production - Other	Piping System
Production - Other	Valves - 3 inch and larger
Production - Other	Air Duct System
Production - Other	Air Filter Screens
Production - Other	Foundation
Production - Other	Motor - 10 HP or larger
Production - Other	Silencers
Production - Other	Snow Hood
Production - Other	Heat Exchanger (Waste Heat Broiler)
Production - Other	Muffler/Silencer
Production - Other	Foundation
Production - Other	Piping System

Production - Other	Stack
Production - Other	Controls - complete
Production - Other	Foundation
Production - Other	Generator - excitation power source
Production - Other	Motor - 10 HP or larger
Production - Other	Frame - Generator
Production - Other	Case and Enclosure
Production - Other	Guide or Journal Bearings - Generator, each bearing
Production - Other	Exciter - if specific to a single generator
Production - Other	Pilot Exciter - complete
Production - Other	Amplidyne - complete
Production - Other	Stator Iron - Generator (SET)
Production - Other	Stator Coils - Generator (SET)
Production - Other	Rotor Shaft - Generator and attachments
Production - Other	Rotor Coils - Generator (SET)
Production - Other	Rotor Iron - Generator (SET)
Production - Other	Brush Holder - for each generator (SET)
Production - Other	Foundation
Production - Other	Field Rheostat
Production - Other	Motor - 10 HP or larger
Production - Other	Lighting System - if associated with a single generator
Production - Other	Tank or Accumulator (GAL)
Production - Other	Pump
Production - Other	CO2 Skid
Production - Other	CO2 Tank
Production - Other	Piping - 3 inch and larger (FT)
Production - Other	Valve - 3 inch or larger
Production - Other	Power Operator Assembly - for vales 3 inch and larger
Production - Other	Piping - smaller than 3 inch (LOT)
Production - Other	Sprinkler Heads - for fire protection (LOT)
Production - Other	Fire Extinguisher
Production - Other	Hose Station
Production - Other	Fire Detection or Alarm System Wiring (LOT)
Production - Other	Fire Detection or Alarm System Controls
Production - Other	Motor - 10 HP or larger
Production - Other	Refrigeration Unit
Production - Other	Conductor (LOT)
Production - Other	Lighting System Controls
Production - Other	Conduit - Duct or Wireway, see remarks #2 (FT)
Production - Other	Lighting Fixture
Production - Other	Transfer Switch - automatic or manual
Production - Other	Disconnect - for electrical isolation
Production - Other	Circuit Breaker
Production - Other	Bus - each identifiable section
Production - Other	Power Cable - each identifiable run between retirement units
Production - Other	Metalclad Switchgear - each unit
Production - Other	Power Fuse Assembly
Production - Other	Transfer Switch - for station service feed
Production - Other	Enclosure - to house one or more retirement units
Production - Other	Foundation
Production - Other	Motor - 10 HP or larger
Production - Other	Reactor - series or shunt connected
Production - Other	Surge Arrestors (SET)
Production - Other	Disconnect - for electrical isolation
Production - Other	Circuit Breaker - air, oil or gas insulated
Production - Other	Buswork
Production - Other	Power Cable
Production - Other	Metal Enclosed Switchgear - ea unit or vertical section
Production - Other	Transformer - power step-down
Production - Other	Safety Switch - 100 amp or larger rating

Production - Other	Transfer Switch
Production - Other	Enclosure - to house one or more retirement units
Production - Other	Cable Tray (FT)
Production - Other	Conduit (FT)
Production - Other	Cable, Power or Control (FT)
Production - Other	Reactor - series or shunt connected
Production - Other	Surge Arrestor (SET)
Production - Other	Generator - emergency/standby service only
Production - Other	Engine - generator prime mover
Production - Other	Fuel Storage and Handling
Production - Other	Control System
Production - Other	Remote Control/Indicating Panel
Production - Other	Transfer Switch
Production - Other	Circuit Breaker/Contractor
Production - Other	Power Operator - Circuit Breaker or Switch
Production - Other	Voltage Regulator
Production - Other	Uninterruptible Power Supply - complete
Production - Other	Foundation or Footing
Production - Other	Battery - for station service
Production - Other	Support Rack - for storage battery
Production - Other	Battery Charger - static
Production - Other	Battery Charger - rotating (motor-generator, amplidyne, etc)
Production - Other	Motor - 10 HP or larger
Production - Other	Explosive Gas Detectors
Production - Other	Control System
Production - Other	Data Recorder or Event Logger
Production - Other	Protective Relaying
Production - Other	Panel - each single or duplex vertical section
Production - Other	Benchboard - each identifiable section
Production - Other	Alarm Board/Annunciators
Production - Other	Voltage Regulator - complete
Production - Other	Screen or Barrier
Production - Other	Instrumental Transformer (SET)
Production - Other	Indicating Devices
Production - Other	Station Grounding, Grounding
Production - Other	Air Compressor - permanently installed
Production - Other	Receiver Tank - when separate
Production - Other	Motor - 10 HP or larger
Production - Other	Aftercooler/Heat Exchanger
Production - Other	Piping - 3 inch and larger (FT)
Production - Other	Valves - 3 inch or larger
Production - Other	Power Operator - for 3 inch or larger valves
Production - Other	Piping - smaller than 3 inch (FT)
Production - Other	Foundation
Production - Other	Air Dryer - complete
Production - Other	Dissolved Gas Analyzer
Production - Other	Air Quality Analyzer
Production - Other	Enclosure
Production - Other	Battery/Power Supply - if specific to monitoring system
Production - Other	Weather or Atmospheric Monitoring System
Production - Other	Lathe
Production - Other	Milling Machine
Production - Other	Drill Press
Production - Other	Welding Machine - portable or permanently installed
Production - Other	Press - hydraulic or mechanical
Production - Other	Sheet Metal Shear
Production - Other	Sheet Metal Break
Production - Other	Grinders - general service or precision
Production - Other	Tablesaw
Production - Other	Band saw - metal or wood; vertical or horizontal

Production - Other	Shaper - wood or metal
Production - Other	Motor - 10 HP or larger
Production - Other	Crane or Hoist - Portable, for shop use only
Production - Other	Rotary Power Distribution
Production - Other	Foundation
Production - Other	Building/Yard Maintenance Equipment
Production - Other	Emergency Breathing Apparatus - complete
Production - Other	Telephone System - complete
Production - Other	Intercom System - complete
Production - Other	Signal - complete
Production - Other	Conductor - underground or overhead (FT)
Production - Other	Paging Systems - complete
Production - Steam	Land Owned in Fee
Production - Steam	Blowers
Production - Steam	Boilers
Production - Steam	Calorimixer
Production - Steam	Carbureting equipment
Production - Steam	Compression equipment
Production - Steam	Controller
Production - Steam	Control apparatus
Production - Steam	Enclosures and protective fences
Production - Steam	Foundations
Production - Steam	Heat Exchanger
Production - Steam	Gauges and instruments
Production - Steam	Mixing or proportioning equipment
Production - Steam	Motors
Production - Steam	Odorizing equipment
Production - Steam	Oil separator
Production - Steam	Piping
Production - Steam	Prime movers
Production - Steam	Pumps
Production - Steam	Regulators
Production - Steam	Stairs, platforms, and ladders
Production - Steam	Storage equipment
Production - Steam	Superheater
Production - Steam	Traps
Production - Steam	Valves
Production - Steam	Vaporizing equipment
Production - Steam	Clearing & grubbing
Production - Steam	Leveling & grading
Production - Steam	Riprap
Production - Steam	Landscaping
Production - Steam	Roads, roadways, parking areas
Production - Steam	Sidewalks & curbs
Production - Steam	Culverts
Production - Steam	Manholes & catch basins
Production - Steam	Sanitary sewer
Production - Steam	Fuel yard interceptor
Production - Steam	3-5 Piping-yard drainage"
Production - Steam	6-10 Piping-yard drainage"
Production - Steam	12-18 Piping-yard drainage"
Production - Steam	Yard lighting & power system
Production - Steam	Perimeter fencing
Production - Steam	Intrasite Commun System
Production - Steam	Tap connection
Production - Steam	Manhole access
Production - Steam	12-18 Pipe-underground"
Production - Steam	Sm. Bore piping: ABV GRND.
Production - Steam	6-10 Piping: ABV. GRND."
Production - Steam	12-18 Piping: ABV. GRND."

Production - Steam	6-10 Pipe, underground, yardloop"
Production - Steam	Hydrants
Production - Steam	Hydrant houses
Production - Steam	Small bore pipe, yard
Production - Steam	3-5 Pipe, yard"
Production - Steam	Small bore pipe, structures
Production - Steam	3-5 Pipe, structures"
Production - Steam	6-10 Pipe, structures"
Production - Steam	12-18 Pipe, structures"
Production - Steam	Hose stations
Production - Steam	Sprinkler systems
Production - Steam	Relay and control room halon system
Production - Steam	Controls and instrumentation
Production - Steam	Fire pump-Electric
Production - Steam	Fire pump-turbine
Production - Steam	Diesel tank, piping, accessories
Production - Steam	Jockey fire pump
Production - Steam	Foundation: heated valve hose
Production - Steam	Structure: heated valve hose
Production - Steam	Gas fired make up air units""
Production - Steam	Elec. make up air unit""
Production - Steam	Gas fired unit heaters
Production - Steam	Elec. Cabinet heaters
Production - Steam	Radiant heat panels
Production - Steam	Heat pump
Production - Steam	Air conditioners
Production - Steam	Humidifier
Production - Steam	Louvers and dampers
Production - Steam	Fans and ventilators
Production - Steam	Turbine-boiler area duct
Production - Steam	Main-Admin., BLG, duct
Production - Steam	Water Treatment, BLG, duct
Production - Steam	HVAC control and supervisory S
Production - Steam	2 Piping underground - HVAC"
Production - Steam	SM. Bore piping ABV. ground - HVAC
Production - Steam	Foundation-power block
Production - Steam	Structural steel
Production - Steam	Elevated concrete floors
Production - Steam	Roofing
Production - Steam	Siding
Production - Steam	Doors
Production - Steam	Rollup doors
Production - Steam	Windows
Production - Steam	Interior walls
Production - Steam	Misc. steel-walks, grates, stairs
Production - Steam	Electrical system power block
Production - Steam	Power Block, plumbing
Production - Steam	3-5 Roof & drain piping"
Production - Steam	6-10 Roof & drain piping"
Production - Steam	Power block, plumbing fixtures
Production - Steam	Safety showers
Production - Steam	Elevator
Production - Steam	Control room appliances
Production - Steam	Control room, misc. architecture
Production - Steam	Foundation - Maintenance and Administration BLG
Production - Steam	Structural steel
Production - Steam	Elevated floors and slabs
Production - Steam	Roofing
Production - Steam	Siding
Production - Steam	Doors

Production - Steam	Rollup doors
Production - Steam	Windows
Production - Steam	Storefront
Production - Steam	Interior walls
Production - Steam	Wire partitions
Production - Steam	M&A BLG. Misc. architecture
Production - Steam	Misc. steel - walks, grates, stairs
Production - Steam	Electric System, M&A BLG.
Production - Steam	M&A BLG. drains & piping
Production - Steam	Water heaters
Production - Steam	Misc. plumbing fixtures
Production - Steam	Maint. Area hoist
Production - Steam	Washroom equipment
Production - Steam	M&A BLG. Appliances
Production - Steam	Foundation - water treatment BLG.
Production - Steam	Pre-engineered BLG.
Production - Steam	Elevated floors, specialty floor
Production - Steam	Doors
Production - Steam	Rollup doors
Production - Steam	Interior walls
Production - Steam	Electrical system W.T. BLG.
Production - Steam	W.T.B. drains & piping
Production - Steam	W.T.B. plumbing fixtures
Production - Steam	Safety Showers
Production - Steam	3 ton hoist
Production - Steam	1 ton hoist
Production - Steam	SVC. BLDG. foundation
Production - Steam	SVC. BLDG. structure
Production - Steam	Electrical system service BLG.
Production - Steam	SVC. BLDG. plumbing
Production - Steam	Foundation: diesel tank
Production - Steam	Tank
Production - Steam	Tank fuel pump
Production - Steam	Foundation: Precip. MCC BLDG.
Production - Steam	Structure: Precip. MCC BLDG.
Production - Steam	3-Drwr base cabinet
Production - Steam	10-Drwr base cabinet
Production - Steam	Corner base cab. w/ cupboard
Production - Steam	4-Drwr base cab. w/ 2-door cupboard
Production - Steam	2-door cupboard w/ sink
Production - Steam	6-Drwr base cab
Production - Steam	2-Drwr base cab w/ 2-door cupboard
Production - Steam	48 acid storage cab"
Production - Steam	48x36x12 wall MTD case w/ glass
Production - Steam	36x12 wall MTD case w/ glass SL
Production - Steam	48x84x16 freestanding storage
Production - Steam	18x118x15 Kremsin tub sink
Production - Steam	32x29x3/4 pegboard
Production - Steam	6.5 C.F. refrigerator
Production - Steam	35x30x24 balance table
Production - Steam	Shelving
Production - Steam	Fume Hood assembly
Production - Steam	Vacuum pump
Production - Steam	Kemrock top
Production - Steam	Accessories
Production - Steam	Water walls
Production - Steam	Headers
Production - Steam	Steam drum
Production - Steam	Supply/boiler bank tubes
Production - Steam	Supply/boiler bank tubes

Production - Steam	Down comers
Production - Steam	Mud Drum
Production - Steam	Primary - superheater
Production - Steam	Secondary - superheater
Production - Steam	Stoker & hydraulic drivers
Production - Steam	Soot blowers & piping
Production - Steam	Desuperheater
Production - Steam	Buck stays & hangers
Production - Steam	Fire Brick
Production - Steam	High press blowdown tank/piping
Production - Steam	Low press blowdown tank/piping
Production - Steam	Boiler piping and trim
Production - Steam	Furnace viewing TV assembly
Production - Steam	Duct: roof to F.D. fan
Production - Steam	Duct: F.D. fan to air preheater
Production - Steam	Duct: air heater to lower boiler
Production - Steam	Duct: air heater to windboxes
Production - Steam	Duct: pneumatic distributor
Production - Steam	Supply duct insulation/lagging
Production - Steam	Duct: air heater, hopper to mech. C.
Production - Steam	Duct: mech. Coll. To I.D. fan
Production - Steam	Duct: I.D. fan to precipitator
Production - Steam	Duct: precipitator to stack
Production - Steam	Precipitator inlet/outlet plenum w/ Forced draft fan
Production - Steam	Forced draft fan drive
Production - Steam	Pneumatic distrib. fan
Production - Steam	Pneumatic distrib. fan drive
Production - Steam	Tubular air preheater
Production - Steam	Ignitor air fans and motors
Production - Steam	Air heater hopper
Production - Steam	Mechanical collector & hoppers
Production - Steam	Mech. Coll. Foundation
Production - Steam	Induced draft fan and drive
Production - Steam	I.D. fan foundation
Production - Steam	Precip. Foundation
Production - Steam	Precip. Support structure
Production - Steam	Precip. hoppers
Production - Steam	Precip. modules
Production - Steam	Transformers, rectifiers, control
Production - Steam	Precip. base and penthse. siding
Production - Steam	Stack
Production - Steam	Stack foundation
Production - Steam	Deaerator (feed water, heater)
Production - Steam	Deaerator storage tank
Production - Steam	Economizer
Production - Steam	Feedwater heater No. 1
Production - Steam	Feedwater heater No. 2
Production - Steam	Feedwater heater No. 4
Production - Steam	Feedwater heater No. 5
Production - Steam	Main BFP - Elec drive
Production - Steam	Standby BFP - turbine drive
Production - Steam	Main BFP motor
Production - Steam	Standby BFP motor
Production - Steam	Small bore pipe
Production - Steam	3-5 Pipe"
Production - Steam	6-10 pipe"
Production - Steam	Small bore pipe
Production - Steam	3-5 pipe"
Production - Steam	6-10 pipe"

Production - Steam	Truck scale foundation
Production - Steam	Scale & Equipment
Production - Steam	Foundations: dumpers & hoppers
Production - Steam	Truck dumpers #1 (65')
Production - Steam	Power unit dumper #1
Production - Steam	Hydr. pump dumper #1
Production - Steam	Truck dumper #2
Production - Steam	Power unit dumper #2
Production - Steam	Hydr. pump dumper #2
Production - Steam	Hopper #1
Production - Steam	Hopper #1 hydr. power unit
Production - Steam	Hopper #1 hydr. pump
Production - Steam	Hopper #1 hydr. motor
Production - Steam	Hopper #2
Production - Steam	Hopper #2 hydr. power unit
Production - Steam	Hopper #2 hydr. pump
Production - Steam	Hopper #2 hydr. motor
Production - Steam	Conveyor No. 1 structure
Production - Steam	Conveyor No. 2 structure
Production - Steam	Conveyor No. 3 structure
Production - Steam	Conveyor No. 4 structure
Production - Steam	Conveyor No. 5 structure
Production - Steam	Conveyor No. 6 structure
Production - Steam	Conveyor No. 7 structure
Production - Steam	Conveyor No. 8 structure
Production - Steam	Conveyor No. 9 structure
Production - Steam	Conveyor No. 10 structure
Production - Steam	Conveyor No. 11 structure
Production - Steam	Conveyor 1-belt
Production - Steam	Conveyor 2-belt
Production - Steam	Conveyor 3-belt
Production - Steam	Conveyor 4-belt
Production - Steam	Conveyor 5-belt
Production - Steam	Conveyor 6-belt
Production - Steam	Conveyor 7-belt
Production - Steam	Conveyor 9-belt
Production - Steam	Conveyor 8-chain
Production - Steam	Conveyor 10-chain
Production - Steam	Conveyor 11-chain
Production - Steam	Hydr. power unit-stacker & recla ?
Production - Steam	Conveyor belt scales
Production - Steam	Metal detectors
Production - Steam	Magnetic separators
Production - Steam	Transfer PT. tower No. 1
Production - Steam	Transfer PT. tower No. 2
Production - Steam	Transfer PT. tower No. 3
Production - Steam	Equipment foundations
Production - Steam	Wood pile retaining wall
Production - Steam	Yard tower foundation
Production - Steam	Yard tower structure steel
Production - Steam	Yard tower siding
Production - Steam	Yard tower roof
Production - Steam	Yard tower doors, windows, hardware
Production - Steam	Yard tower lighting & power system
Production - Steam	Yard tower plumbing
Production - Steam	Hammer hog
Production - Steam	Hammer hog motor
Production - Steam	Disc screens
Production - Steam	Fuel yard dozer
Production - Steam	Distribution conveyor

Production - Steam	Surge hoppers
Production - Steam	Screw feeders and discharge CH
Production - Steam	Pneumatic distributors
Production - Steam	Wood fuel equipment instruments and CNTRL
Production - Steam	Small bore pipe - fuel gas
Production - Steam	3-5 Piping - fuel gas"
Production - Steam	6-10 Piping - fuel gas"
Production - Steam	8 Piping fuel gas, underground"
Production - Steam	Boiler burners (each 4)
Production - Steam	Boiler ignitors (each 4)
Production - Steam	Wind box assemblies (each 4)
Production - Steam	Bottom ash hopper
Production - Steam	Siftings hoppers (each 7)
Production - Steam	Conveyor AH-014
Production - Steam	Chain drag F/AH-014
Production - Steam	Conveyor AH-015
Production - Steam	Chain drag F/AH-015
Production - Steam	Conveyor AH-016
Production - Steam	Chain drag F/AH-016
Production - Steam	Conveyor AH-017
Production - Steam	Chain Drag F/AH-017
Production - Steam	Conveyor AH-018
Production - Steam	Chain Drag F/AH-018
Production - Steam	Conveyor AH-019
Production - Steam	Chain Drag F/AH-019
Production - Steam	Conveyor AH-020
Production - Steam	Chain Drag F/AH-020
Production - Steam	Conveyor AH-021
Production - Steam	Chain Drag F/AH-021
Production - Steam	Discharge chutes & gates
Production - Steam	Dust suppression piping valves
Production - Steam	Ash handling equipment instruments & c ?
Production - Steam	Ash handling foundations
Production - Steam	Service water pumps & motors
Production - Steam	Sm. bore pipe above ground, service water
Production - Steam	3-5 Pipe above ground, service water"
Production - Steam	6-10 Pipe above ground, service water"
Production - Steam	Sm. Bore pipe, below ground, service water
Production - Steam	6-10 Pipe below ground, service water"
Production - Steam	Field mounted instruments, service water
Production - Steam	Activated carbon filters (2)
Production - Steam	Cation exchangers (2)
Production - Steam	Anion exchangers (2)
Production - Steam	Mixed bed exchangers (2)
Production - Steam	Bulk acid storage tank
Production - Steam	Bulk caustic storage tank
Production - Steam	Reg. chemical feed pumps
Production - Steam	Regenerating water pumps
Production - Steam	Regenerating water heaters
Production - Steam	Sm. bore pipe above ground
Production - Steam	3-5 Pipe above ground"
Production - Steam	3-5 Pipe underground"
Production - Steam	Demineralizer Control panel
Production - Steam	Demineralizer Instrumentation
Production - Steam	Condensate storage tanks
Production - Steam	Tank foundations
Production - Steam	Meas. Tank: ammonia
Production - Steam	Mix tank & mixer: ammonia
Production - Steam	Feed pumps: ammonia
Production - Steam	Meas. Tank: hydrazine

Production - Steam	Mix tank & mixer: hydrazine
Production - Steam	Feed pumps: hydrazine
Production - Steam	Mix tank & mixer: phosphate
Production - Steam	Metering pumps: phosphate
Production - Steam	Control panel: cycle feed system
Production - Steam	Mix tank & mixer: circ. water
Production - Steam	Metering pumps: circ. water
Production - Steam	Control panel: circ water
Production - Steam	Acid mixing trough
Production - Steam	Chemical pot feeders
Production - Steam	Chlorination system
Production - Steam	Sm. bore pipe underground
Production - Steam	3-5 Pipe, underground"
Production - Steam	Sm. Bore pipe above ground
Production - Steam	3-5 Pipe, above ground"
Production - Steam	Sample conditioning and analyzer
Production - Steam	Recorder and control panel
Production - Steam	Sample rack panel
Production - Steam	Booster pumps
Production - Steam	Refrigeration units
Production - Steam	Water quality system piping
Production - Steam	Settling basins
Production - Steam	Retention pond
Production - Steam	Pumphouse foundation
Production - Steam	Pumphouse structure
Production - Steam	Wastewater pumps
Production - Steam	Neutralization sump pumps
Production - Steam	Tank-clarifier
Production - Steam	Turbine mixer - clarifier
Production - Steam	Radial launderer - clarifier
Production - Steam	Coagulant feed system
Production - Steam	Coagulant aid feed system
Production - Steam	Sm. bore pipe, wastewater, above ground
Production - Steam	6-10 Pipe wastewater, above ground"
Production - Steam	6-10 Pipe wastewater, underground"
Production - Steam	Control panel - wastewater system
Production - Steam	Instrumentation - wastewater system
Production - Steam	Effluent piping and valves
Production - Steam	Effluent piping manholes
Production - Steam	Oily waste separators
Production - Steam	Oily separator manholes
Production - Steam	Small bore pipe
Production - Steam	3-5 Pipe"
Production - Steam	6-10 Pipe"
Production - Steam	20-28 Pipe"
Production - Steam	12-18 Pipe"
Production - Steam	Turbine-generator pedestal
Production - Steam	Casing
Production - Steam	Blading
Production - Steam	Spindle
Production - Steam	Instruments & controls
Production - Steam	Insulation & lagging
Production - Steam	Casing
Production - Steam	Stator/coils
Production - Steam	Rotor
Production - Steam	Instruments & controls
Production - Steam	Excitor
Production - Steam	Control & Stop valves
Production - Steam	Steam seal system
Production - Steam	Turning gear assembly

Production - Steam	Piping and valves
Production - Steam	Overhead crane
Production - Steam	Main ejector system
Production - Steam	Hogging ejector
Production - Steam	Sm. Bore piping - air ejector
Production - Steam	3-5 piping - air ejector"
Production - Steam	6-10 Piping - air ejector"
Production - Steam	Shell
Production - Steam	Tubing
Production - Steam	Water boxes
Production - Steam	Basin and structure
Production - Steam	Fans
Production - Steam	Gear reducers, shaft and coupling
Production - Steam	Fan motors
Production - Steam	Distribution piping and flumes
Production - Steam	Circ. Water pumps (2)
Production - Steam	Circ. Water pump motors (2)
Production - Steam	Cooling water pumps & motors
Production - Steam	Closed cooling water heat exchanger
Production - Steam	Closed cooling water head tank
Production - Steam	Condensate pumps (2)
Production - Steam	Condensate pump motors (2)
Production - Steam	Condensate transfer pump
Production - Steam	Small bore
Production - Steam	3-5 Pipe"
Production - Steam	6-10 Pipe"
Production - Steam	30 Pipe"
Production - Steam	30-42 Pipe"
Production - Steam	Instruments & controls
Production - Steam	Hydrogen system
Production - Steam	Carbon dioxide purge system
Production - Steam	Filtering and conditioning unit
Production - Steam	Lube oil transfer pump
Production - Steam	Lube oil resevoir
Production - Steam	Lube oil storage tank
Production - Steam	Small bore pipe
Production - Steam	3-5 pipe"
Production - Steam	Initial lube oil fill
Production - Steam	Nonsegregated phase bus
Production - Steam	600V Power and control cable
Production - Steam	5-15KV medium voltage cable
Production - Steam	300V control and instrument cable
Production - Steam	Grounding cable and rods
Production - Steam	Conduit 2 and under"
Production - Steam	Cable tray
Production - Steam	Duct banks
Production - Steam	Electrical manholes
Production - Steam	Bus 1A switchgear
Production - Steam	Bus 1B switchgear
Production - Steam	Bus 2A switchgear
Production - Steam	Spare breaker for Bus 1A
Production - Steam	Spare breaker for Bus 1B
Production - Steam	Spare breaker for Bus 2A
Production - Steam	Transformers - load 3A/3C
Production - Steam	480V Switchgear - load center 3A/3C
Production - Steam	RL 2000 EO circuit breakers
Production - Steam	RL 800 EO circuit breakers
Production - Steam	RL 800 Mo circuit breakers
Production - Steam	Transformers - load center 3B
Production - Steam	480V switchgear

Production - Steam	RL 2000 circuit breakers
Production - Steam	MCC A1
Production - Steam	MCC A2
Production - Steam	MCC A3
Production - Steam	MCC A4
Production - Steam	MCC B1
Production - Steam	MCC B2
Production - Steam	MCC B3
Production - Steam	MCC C1
Production - Steam	MCC spare starters and breaker
Production - Steam	Foundations - transformers
Production - Steam	Station transformers
Production - Steam	Main control room console
Production - Steam	Control tower control
Production - Steam	Balance of plant PC
Production - Steam	Woodhandling PC
Production - Steam	Relay Cabinet No 1
Production - Steam	Relay Cabinet No 2
Production - Steam	Unit protection cabinet
Production - Steam	Telemetry cabinet
Production - Steam	F.S.S.S.
Production - Steam	Vibration monitoring system
Production - Steam	Heater test panels
Production - Steam	Printers
Production - Steam	Operator interface units
Production - Steam	Process control cabinets
Production - Steam	Spare parts
Production - Steam	Diesel generator
Production - Steam	Battery
Production - Steam	Charger
Production - Steam	Distribution panel
Production - Steam	Uninterruptible power system
Production - Steam	Heating tracing
Production - Steam	Heaters
Production - Steam	Misc devices
Production - Steam	Misc panels & breakers
Production - Steam	Air compressors
Production - Steam	Air receiving units
Production - Steam	Air drying units
Production - Steam	Small bore pipe
Production - Steam	3-5 Pipe"
Production - Steam	Compressed air piping - underground
Production - Steam	Instrument tubing
Production - Steam	Instrument raceway
Production - Steam	Portable fire extinguishers
Production - Steam	Plant furniture
Production - Steam	Laboratory instruments
Production - Steam	Laboratory supplies
Production - Steam	Hand tools capitalized
Production - Steam	Horizontal saw
Production - Steam	Drillpress
Production - Steam	Milling machine
Production - Steam	Lock vise
Production - Steam	Rotary table
Production - Steam	Lathe
Production - Steam	Radial drill
Production - Steam	Loader w/ snowplow
Production - Steam	Forklift
Production - Steam	Air compressor
Transmission - Electric	Land in Fee

Transmission - Electric	Land Rights - removal or reconstruction of other's property
Transmission - Electric	Land Rights - easements, permits and other land costs
Transmission - Electric	Sewer or Road Improvement Assessments
Transmission - Electric	Wall - permanent (SF)
Transmission - Electric	Siding - exterior walls, if separable (SF)
Transmission - Electric	Floor (SF)
Transmission - Electric	Floor Covering (SF)
Transmission - Electric	Ceiling (SF)
Transmission - Electric	Wall Covering (SF)
Transmission - Electric	Door - see remarks #1
Transmission - Electric	Windows - exterior only, includes skylights (LOT)
Transmission - Electric	Window Covering - drapes, shades, or louvered screens
Transmission - Electric	Stairway - by identifiable section and installation
Transmission - Electric	Steel - each separable installation (tons)
Transmission - Electric	Roof (SF)
Transmission - Electric	Roofing (SF)
Transmission - Electric	Gutters (LF)
Transmission - Electric	Chimney or Stack - for discharge of gases and fumes
Transmission - Electric	Canopy or Cover (SF)
Transmission - Electric	Foundation/Footing
Transmission - Electric	Base or Floor Slab (CY)
Transmission - Electric	Minor Structure - see remarks #4
Transmission - Electric	Miscellaneous - permanently attached to structure.
Transmission - Electric	Vault - for secured areas for valuables or records
Transmission - Electric	Wall - permanent or semi-permanent (square feet)
Transmission - Electric	Boiler or Furnace
Transmission - Electric	Burner - for boiler or furnace
Transmission - Electric	Duct - each run between retirement units (FT)
Transmission - Electric	Plenum, Air Mixing
Transmission - Electric	Louver - power operated
Transmission - Electric	Air Conditioner - self contained & hard wired
Transmission - Electric	Fan or Blower
Transmission - Electric	Unit Heater - large single units, permanently installed
Transmission - Electric	Radiator - convactor, steam, water or radiant
Transmission - Electric	Motor - 10 HP or larger
Transmission - Electric	Piping - less than 3 inch (LOT)
Transmission - Electric	Piping - 3 inch and larger (FT)
Transmission - Electric	Valves - 3 inch or larger
Transmission - Electric	Power Operators - for valves 3 inch or larger
Transmission - Electric	Tank (GAL or CF)
Transmission - Electric	Heater, Self contained - gas, propane or electric (LOTS)
Transmission - Electric	Filter or Precipitator Unit - complete
Transmission - Electric	Compressor , Refrigerant
Transmission - Electric	Controls, System (LOT)
Transmission - Electric	Heat Exchanger Shell
Transmission - Electric	Heat Exchanger Tubes (SET)
Transmission - Electric	Pump
Transmission - Electric	Computer System, Building
Transmission - Electric	Conductor - see Remarks 1 (LOT)
Transmission - Electric	Lighting System Controls
Transmission - Electric	Conduit, Duct or Wireway - see Remarks 2 (FT)
Transmission - Electric	Lighting Fixture - interior (LOT)
Transmission - Electric	Lighting Fixture - exterior area (LOT)
Transmission - Electric	Emergency Lighting and Signs (LOT)
Transmission - Electric	Transfer Switch - automatic or manual
Transmission - Electric	Tank or Accumulator (GAL)
Transmission - Electric	Pump
Transmission - Electric	Filter/Purification System
Transmission - Electric	Piping - 3 inch and larger (FT)
Transmission - Electric	Valve - 3 inch or larger

Transmission - Electric	Power Operator Assembly - for vales 3 inch and larger
Transmission - Electric	Piping - smaller than 3 inch (LOT), remarks #1
Transmission - Electric	Sprinkler Heads - for grounds irrigation
Transmission - Electric	Sprinkler System Controls - for grounds irrigation.
Transmission - Electric	Water Flow Meter
Transmission - Electric	Shower - each installation (LOT), remarks #1
Transmission - Electric	Plumbing Fixtures - each installation (LOT), remarks #1
Transmission - Electric	Water Heater
Transmission - Electric	Motor - 10 HP or larger
Transmission - Electric	Well
Transmission - Electric	Reservoir/Pond - domestic water supply
Transmission - Electric	Septic or Holding Tank - Cesspool
Transmission - Electric	Sump Pump or Lift Station
Transmission - Electric	Drain field or Leaching Bed
Transmission - Electric	Siphon Valve
Transmission - Electric	Drinking Fountain - refrigerated unit
Transmission - Electric	Manhole or Vault
Transmission - Electric	Drinking Fountain Fixture - nonrefrigerated unit (LOT)
Transmission - Electric	WaterAir Compressor - for water system pressurization only
Transmission - Electric	Tank or Accumulator (GAL)
Transmission - Electric	Pump
Transmission - Electric	Door Closing System - Automatic, remarks #5
Transmission - Electric	Piping - 3 inch and larger (FT)
Transmission - Electric	Valve - 3 inch or larger
Transmission - Electric	Power Operator Assembly - for vales 3 inch and larger
Transmission - Electric	Piping - smaller than 3 inch (LOT)
Transmission - Electric	Sprinkler Heads - for fire protection (LOT)
Transmission - Electric	Hydrant
Transmission - Electric	Hose Station
Transmission - Electric	Fire Detection or Alarm System Wiring (LOT)
Transmission - Electric	Fire Detection or Alarm System Controls
Transmission - Electric	Motor - 10 HP or larger
Transmission - Electric	Extinguisher, Handheld - all media types (LOT)
Transmission - Electric	Extinguisher, Wheeled - all media types
Transmission - Electric	Security Door
Transmission - Electric	Video System
Transmission - Electric	Video Camera
Transmission - Electric	Conduit - for exclusive use by security systems
Transmission - Electric	Control/Alarm System, (see Remarks #4)
Transmission - Electric	Intercom System - for security use only
Transmission - Electric	Hoise Mechanism, Elevator
Transmission - Electric	Controls, Elevator
Transmission - Electric	Cage/Passenger Enclosure - Elevator
Transmission - Electric	Bridge - Crane
Transmission - Electric	Trolley - Crane or Hoist
Transmission - Electric	Track or Runway - by type and identifiable section
Transmission - Electric	Lift Mechanism - Crane or Hoist
Transmission - Electric	Controls, Crane or Hoist, see remarks #2
Transmission - Electric	Remote Control - Radio
Transmission - Electric	Motor - 10 HP or larger, AC or DC
Transmission - Electric	Limit Switch - Bridge Over-Travel
Transmission - Electric	Lubrication System
Transmission - Electric	Electrification Track or Festoon System
Transmission - Electric	Fencing, Noise Abatement - by identifiable section (FT)
Transmission - Electric	Fencing, Snowpack or Windbreak - by identifiable section (FT)
Transmission - Electric	Underground Enclosure or Manhole
Transmission - Electric	Fencing, Perimeter - by identifiable section (FT)
Transmission - Electric	Embankment or Retaining Wall (SF)
Transmission - Electric	Flag Pole
Transmission - Electric	Landscaping - by identifiable section (SF)

Transmission - Electric	Site Clearing or Grading (SF)
Transmission - Electric	Sidewalk or Footpath (LF)
Transmission - Electric	Motor Operator - Gate
Transmission - Electric	Auto Transformer - 230/115 kV, 125 MVA - complete
Transmission - Electric	Auto Transformer - 230/115 kV, 200 MVA - complete
Transmission - Electric	Auto Transformer - 230/115 kV, 250 MVA - complete
Transmission - Electric	Generator Step Up Transformer - complete
Transmission - Electric	Regulating Transformer - complete
Transmission - Electric	Bushings - high or low voltage side (SET)
Transmission - Electric	Current Transformer - bushing pocket type (SET)
Transmission - Electric	Insulating Oil - for each transformer (GAL)
Transmission - Electric	Protective Relay - Remarks 3
Transmission - Electric	Surge Arresters - high or low voltage side (SET)
Transmission - Electric	Transformer Delivery and Installation
Transmission - Electric	Foundation
Transmission - Electric	Oil Circuit Breaker - 230kV
Transmission - Electric	Oil Circuit Breaker - 115kV
Transmission - Electric	Bushings - line or bus side (SET)
Transmission - Electric	Bushing Potential Device (SET)
Transmission - Electric	Current Transformer - bushing pocket (SET)
Transmission - Electric	Linear Couplers (SET)
Transmission - Electric	Circuit Breaker Delivery and Installation
Transmission - Electric	Foundation - complete
Transmission - Electric	Air Switch - gang operated (set of three poles)
Transmission - Electric	Ground Switch (set, one to three poles)
Transmission - Electric	Disconnect - each pole
Transmission - Electric	Support Structure - steel or wood
Transmission - Electric	Foundation (set, for each switch)
Transmission - Electric	Motor Operator
Transmission - Electric	Whips or Arcing Horns (set, usually of three)
Transmission - Electric	Interrupters (set, usually of three)
Transmission - Electric	Circuit Switcher - Remarks 1
Transmission - Electric	Support Structure - Remarks 2
Transmission - Electric	Foundation - complete for each switch, Remarks 2 (SET)
Transmission - Electric	Motor Operator
Transmission - Electric	Preinsertion Resistors (set, usually three)
Transmission - Electric	Preinsertion Reactors (set, usually three)
Transmission - Electric	Bus - Al Pipe (FT)
Transmission - Electric	Bus - Cu Pipe (FT)
Transmission - Electric	Bus - Al Conductor (FT)
Transmission - Electric	Bus - Cu Conductor (FT)
Transmission - Electric	Shield Wire (FT)
Transmission - Electric	Post Insulator - one piece porcelain (LOT)
Transmission - Electric	Post Insulator - stacked porcelain (LOT)
Transmission - Electric	Post insulator - polymer (LOT)
Transmission - Electric	Suspension Insulators - polymer (LOT)
Transmission - Electric	Suspension Insulators - porcelain (LOT)
Transmission - Electric	Pulloff Tower - 60 Foot
Transmission - Electric	Pulloff Tower - Type Am
Transmission - Electric	Transformer Tower
Transmission - Electric	Multiple Deadend Tower - 48 Foot (each bay)
Transmission - Electric	Multiple Deadend Tower - 30 Foot (each bay)
Transmission - Electric	Deadend Tower - 35 Foot
Transmission - Electric	Foundation - (cy of material)
Transmission - Electric	Bus Pedestal - 115 kV, Single Phase
Transmission - Electric	Bus Pedestal - 115 kV, Three Phase
Transmission - Electric	Bus Pedestal - 230 kV, Three Phase
Transmission - Electric	Bus Pedestal - 230 kV, Single Phase
Transmission - Electric	Crossarm
Transmission - Electric	Guy and Anchor Assembly

Transmission - Electric	Timbers - by identifiable section or structure (LOT)
Transmission - Electric	Pole - Wood
Transmission - Electric	Pole Stub - Steel
Transmission - Electric	Pole Stub - Wood
Transmission - Electric	Capacitors - complete for each capacitor group (SET)
Transmission - Electric	Rack - complete for each phase of bank
Transmission - Electric	Storage Container - for storage of extra capacitors and fuses
Transmission - Electric	Potential Transformer
Transmission - Electric	Fence or Protective Barrier (FT)
Transmission - Electric	Foundations - complete set for each bank
Transmission - Electric	Pedestals, Potential Transformer (SET)
Transmission - Electric	Breaker Panel - AC
Transmission - Electric	Fuse Panel - AC
Transmission - Electric	Breaker Panel - DC
Transmission - Electric	Fuse Panel - DC
Transmission - Electric	Transfer Switch - manual or automatic, complete
Transmission - Electric	Safety Switch - fused or non-fused (LOT)
Transmission - Electric	Circuit Breaker
Transmission - Electric	Storage Battery - for station service
Transmission - Electric	Support Rack - for storage battery
Transmission - Electric	Battery Charger - static
Transmission - Electric	Battery Charger - rotating (motor-generator, ect)
Transmission - Electric	Motor - 10 HP or greater
Transmission - Electric	Explosive Gas Detectors
Transmission - Electric	DC System Monitor - if separate from charger
Transmission - Electric	Battery Room Ventilation - complete
Transmission - Electric	Eyewash Station - complete
Transmission - Electric	Electromagnetic
Transmission - Electric	Microprocessor
Transmission - Electric	Microwave Audio Tone Equipment
Transmission - Electric	Transmitter/Receiver, Carrier
Transmission - Electric	Fault Recorder System
Transmission - Electric	Oscillograph
Transmission - Electric	KW-HR Meter
Transmission - Electric	VAR-HR Meter
Transmission - Electric	KW/VAR-HR Meter - combined function
Transmission - Electric	Curve Drawing Wattmeter
Transmission - Electric	Curve Drawing Voltmeter
Transmission - Electric	Recording Demand Meter
Transmission - Electric	Transducers and Indicators (LOT)
Transmission - Electric	Ammeter (SET)
Transmission - Electric	Voltmeter (SET)
Transmission - Electric	Formed Trench - each identifiable section by type
Transmission - Electric	Formed Trench, Road Crossing - each crossing (FT)
Transmission - Electric	Conduit - by identifiable section (FT)
Transmission - Electric	Vault - any material
Transmission - Electric	Wave Trap - Single Frequency
Transmission - Electric	Wave Trap - Double Frequency
Transmission - Electric	Coupling Capacitor - complete
Transmission - Electric	Coupling Capacitor Voltage Transformer - complete
Transmission - Electric	Line Tuning Unit - complete
Transmission - Electric	Surge Arresters, Bus
Transmission - Electric	Reactors - shunt or series connected
Transmission - Electric	High Voltage Fuse (set of three)
Transmission - Electric	Pedestal, Equipment Support
Transmission - Electric	Foundation
Transmission - Electric	Grounding System (LOT)
Transmission - Electric	Panel - Single, by type, size and installation
Transmission - Electric	Panel - Duplex, by type, size and installation
Transmission - Electric	Equipment Rack - by type, size and installation.

Transmission - Electric	Control and Signal Cable (FT)
Transmission - Electric	Autotransformer Controls
Transmission - Electric	Power Circuit Breaker Controls
Transmission - Electric	Circuit Switcher Controls
Transmission - Electric	Capacitor Bank Controls - each bank
Transmission - Electric	Motor Operated Air Switch Controls
Transmission - Electric	Alarm Annunciator System
Transmission - Electric	Programmable Controls - complete
Transmission - Electric	Safety Barrier (LOT)
Transmission - Electric	Equipment Signs - to identify equipment (LOT)
Transmission - Electric	Aeration tower
Transmission - Electric	Tower - complete, lattice steel construction
Transmission - Electric	Aftercooler
Transmission - Electric	Foundation - complete for each tower (each or set) - includes excavation, fill, concrete, rock anchors, and reinforcing
Transmission - Electric	Air cleaner, with or without piping
Transmission - Electric	Crossarm - if separable from tower - includes braces and hardware such as insulator pins or suspension bolts.
Transmission - Electric	Air compressing unit
Transmission - Electric	Agitator complete with motor and accessories
Transmission - Electric	Boiler complete (heating)
Transmission - Electric	Boiler plant equipment
Transmission - Electric	Cathodic protection
Transmission - Electric	Chlorinator
Transmission - Electric	Compressor
Transmission - Electric	Cooling coil
Transmission - Electric	Cooling tower basin
Transmission - Electric	Cooling tower superstructure
Transmission - Electric	Coupling device, speed reducer, speed increaser, clutch
Transmission - Electric	Demineralizer
Transmission - Electric	Driving unit - prime mover
Transmission - Electric	Exciter
Transmission - Electric	Fan or blower
Transmission - Electric	Fin fan structure complete with supports
Transmission - Electric	Foundation
Transmission - Electric	Gauge board, panel or panels devoted to single purpose
Transmission - Electric	Generator
Transmission - Electric	Heater
Transmission - Electric	Heat exchanger
Transmission - Electric	Lube oil cooler
Transmission - Electric	Lube oil filter
Transmission - Electric	Main switchboard
Transmission - Electric	Meter, displacement or orifice includes flanges, vanes plates
Transmission - Electric	Motor generator set
Transmission - Electric	Motor control cubicle
Transmission - Electric	Muffler
Transmission - Electric	Odorizing equipment
Transmission - Electric	Piping header, 6 and over"
Transmission - Electric	Piping, 6 and over"
Transmission - Electric	Proportional feeder, with accessories
Transmission - Electric	Pump
Transmission - Electric	Regulator
Transmission - Electric	Supercharging equipment
Transmission - Electric	Switchgear (compartment, cubicle, etc.) complete assembly
Transmission - Electric	Tank or vessel, absorber, air receiver, fractionator, preheater
Transmission - Electric	Telemetering equipment
Transmission - Electric	Transformer and/or capacitor not accessory to a panel
Transmission - Electric	Valve, power operated, pressure reducing, atmospheric relief 6 and larger"
Transmission - Electric	Well
Transmission - Electric	Wire, cable, supports and duct lines.
Transmission - Electric	Fire protection apparatus, Fire engine, Foamite engine, Hose cart, complete with hose.
Transmission - Electric	Automatic control equipment

Transmission - Electric	Pole - Wood, by length (LOT)
Transmission - Electric	Boiler, heaters, etc.
Transmission - Electric	Pole - Steel (LOT)
Transmission - Electric	Calorimeter
Transmission - Electric	Pole - Other (LOT)
Transmission - Electric	Fogger equipment or system
Transmission - Electric	Crossarm - Steel
Transmission - Electric	Foundation
Transmission - Electric	Crossarm - Wood
Transmission - Electric	Gas cleaners, scrubbers, separators, dehydrators, etc.
Transmission - Electric	Crossarm - Other
Transmission - Electric	Headers
Transmission - Electric	Structure Cross Brace Assembly - complete
Transmission - Electric	Instruments and gauges
Transmission - Electric	Guy and Anchor Assembly
Transmission - Electric	Line heater
Transmission - Electric	Pole Guy
Transmission - Electric	Meter, displacement or orifice including support, flanges, vanes and plates
Transmission - Electric	Pole Stub Assembly - Steel
Transmission - Electric	Oil fogging equipment
Transmission - Electric	Pole Stub Assembly - Wood
Transmission - Electric	Odorizer equipment or system
Transmission - Electric	Panel or panels devoted to a single purpose, with equipment associated thereto such as instruments, wiring, piping
Transmission - Electric	Pit or vault
Transmission - Electric	Piping, a run of any system 6 or larger, with or without valves, between two or more units of property and/or a head
Transmission - Electric	Piping header, 6 and larger"
Transmission - Electric	Portable or package unit
Transmission - Electric	Regulator or governor, with or without control equipment
Transmission - Electric	Tanks and vessels
Transmission - Electric	Telemetry equipment
Transmission - Electric	Valve, power operated, pressure reducing, atmospheric relief, 6 nominal pipe and larger"
Transmission - Electric	Boiler complete with accessories
Transmission - Electric	All Aluminum Conductor/AAC (LBS)
Transmission - Electric	Cooling tower, basin or pond
Transmission - Electric	Aluminum Conductor Steel Reinforced/ACSR (LBS)
Transmission - Electric	Condensers and washer coolers
Transmission - Electric	Bare Copper (LBS)
Transmission - Electric	Gas cleaner
Transmission - Electric	Bare Steel - shield wire (LBS)
Transmission - Electric	Foundations, specially constructed for and not intended to outlast the equipment for which provided
Transmission - Electric	Ground Rod or Butt Wrap
Transmission - Electric	Heat exchanger, fuel gas, oil and water cooling
Transmission - Electric	Marker Ball
Transmission - Electric	Panel or panels, devoted to a single purpose, with equipment associated thereto such as instruments, wiring, etc.
Transmission - Electric	Piping, from inlet valve of first piece of apparatus to outlet valve of final piece of apparatus
Transmission - Electric	Scrubbers
Transmission - Electric	Separator
Transmission - Electric	Sulfur removal apparatus
Transmission - Electric	Tank or vessel
Transmission - Electric	Water supply system
Transmission - Electric	Insulator - Porcelain Suspension
Transmission - Electric	Insulator - Polymer Suspension
Transmission - Electric	Insulator - Porcelain Post
Transmission - Electric	Insulator - Polymer Post
Transmission - Electric	Surge Arrester
Transmission - Electric	Line Switch - single or multiple pole
Transmission - Electric	Switch Motor Operator - complete
Transmission - Electric	Conduit (FT)
Transmission - Electric	Manhole of Vault - complete
Transmission - Electric	Service Power Distribution - each circuit or section.

Transmission - Electric	Conductor - 2500 KCM, 121 kV in conduit (FT)
Transmission - Electric	Conductor - 1500 KCM, 121kV in conduit (FT)
Transmission - Electric	Conductor - 1250 KCM, 121kV in conduit (FT)
Transmission - Electric	Cable Terminals - Outdoor Service (set of three)
Transmission - Electric	Insulating Oil System - complete
Transmission - Electric	Surge Arrestors (set of three)
Transmission - Electric	Abutment - concrete, wood, or steel (LF)
Transmission - Electric	Bridge
Transmission - Electric	Embankments or Wall - concrete, masonry, earth or rock fill.
Transmission - Electric	Guard Rail (LF)
Transmission - Electric	Landscaping (SF)
Transmission - Electric	Roadway (LF)
Transmission - Electric	Sidewalks or Footpaths (LF)
Transmission - Electric	Resurfacing (SF)

Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150
For IRS Use Only
 Received by: _____
 Name: _____
 Telephone: _____
 Function: _____
 Date: / /

Part I Power of Attorney

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Avista Corporation 1411 East Mission Avenue Spokane, WA 99202	Taxpayer identification number(s) 91-0462470 Daytime telephone number (800) 727-9170
Plan number (if applicable):	

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Sharon Kay ERNST & YOUNG, US LLP 1101 New York Avenue, N.W. Washington, DC 20005 Check if to be sent notices and communications: <input checked="" type="checkbox"/>	CAF No. _____ PTIN PO1271935 Telephone No. (202) 327-6556 Fax No. (866) 758-2561 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Renae Davis ERNST & YOUNG, US LLP 1120 NW COUCH ST, SUITE 425 PORTLAND, OR 97209 Check if to be sent notices and communications: <input checked="" type="checkbox"/>	CAF No. _____ PTIN PO1274416 Telephone No. (503) 414-7900 Fax No. (866) 507-5623 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Rayth Myers ERNST & YOUNG, US LLP 1101 New York Avenue, N.W. Washington, DC 20005	CAF No. _____ PTIN PO1592805 Telephone No. (202) 327-6081 Fax No. (866) 566-3231 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service for the following matters:

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
Income Tax	3115-General Asset Acct. Elect	2013

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF**

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

Disclosure to third parties; Substitute or add representative(s); Signing a return;

Other acts authorized: _____
 (see instructions for more information)

Exceptions: An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.**

Donald Falkner 12/27/13 Asst. Treasurer and Tax Director
 Signature Date Title (if applicable)

Don Falkner Avista Corporation
 Print Name PIN Number Print name of taxpayer from line 1 if other than individual

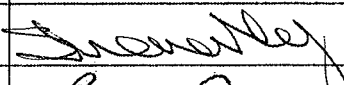
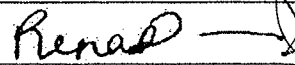
Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent - enrolled as an agent under the requirements of Circular 230.
 - d Officer - a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee - a full-time employee of the taxpayer.
 - f Family Member - a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer - Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - i Registered Tax Return Preparer - registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - k Student Attorney or CPA - receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE.** See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation - Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information	Signature	Date
b	MO/DC	#019015/CPA902070		12/30/13
b	OR	9452		12/27/13
a	OR	BAR #096030		