



TRUNKLINE GAS
An ENERGY TRANSFER Company

November 5, 2018

Via eFiling

Ms. Kimberly D. Bose, Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

Re: Docket No. RP19-77-_____
Trunkline Gas Company, LLC
Form No. 501-G, Revised Exhibit A

Dear Ms. Bose:

On October 11, 2018 in compliance with Order No. 849 (Final Rule) and Section 260.402 of the Commission's Regulations under the Natural Gas Act, Trunkline Gas Company, LLC (Trunkline) filed with the Commission its FERC Form No. 501-G, One-time Report on Rate Effect of the Tax Cuts and Jobs Act, established in Docket No. RM18-11-000, for the twelve months ending December 31, 2017.

In addition, Trunkline submitted an Addendum to its Form No. 501-G, which reflected certain adjustments that Trunkline believed were necessary to properly reflect its situation. However, the regulatory liability reflecting the excess accumulated deferred income taxes shown on page 2, line 17, Other Regulatory Liabilities, was inadvertently omitted. The revised Exhibit A submitted herewith corrects that omission.

Also, Trunkline would note that it is a Delaware limited liability company, while its parent, Panhandle Eastern Pipe Line Company, LP (Panhandle) is a limited partnership. Both Trunkline and Panhandle are treated as a disregarded entity for federal and certain state income tax purposes. Accordingly, Trunkline and Panhandle are not treated as separate taxpayers; instead, their income is directly taxable to Panhandle's parent, SUG Holding Company, a Delaware corporation. Under the Tax Sharing Agreement between SUG Holding Company and Panhandle, Panhandle pays its share of taxes, including Trunkline's share, based on taxable income, which generally equals the liability that Panhandle and Trunkline would have incurred as separate taxpayers.

Paragraph 3 of the Final Rule clarified "that a natural gas company organized as a pass-through entity all of whose income or losses are consolidated on the federal income tax return of its corporate parent is considered to be the subject to the federal corporate income tax, and is thus eligible for a tax allowance."

As stated in Trunkline's October 11, 2018 filing, this submission is being made solely to comply with the Final Rule. Nothing in this filing should be construed as being supported or proposed by Trunkline as the appropriate amount or level of costs, or the methodology for functionalizing, classifying, or allocating costs, or designing or establishing rates. This filing is without prejudice to any filings made on behalf of Trunkline in this proceeding or Docket No. RM18-11-000, as well as any petitions for rehearing, stay, or judicial review of any orders that may be issued in the referenced proceeding or this proceeding.

In accordance with Section 154.2(d) of the Commission's Regulations, a copy of this filing is available for public inspection during regular business hours at Trunkline's office at 1300 Main Street, Houston, Texas 77002. In addition, copies of this filing are being served electronically on all parties on the service list in this proceeding. Trunkline has posted this filing on its Internet website accessible via <http://tgcmessage.energytransfer.com> under Informational Postings, Regulatory.

Trunkline respectfully requests that, should the Commission determine that any such waivers are required, the Commission grant such waivers as are necessary in order that this filing may be deemed to satisfy the Commission's regulations and requirements.

Pursuant to Section 385.2005(a) of the Commission's Regulations, the undersigned has read this filing and knows its contents, the contents are true as stated, to the best of his knowledge and belief, and possesses full power and authority to sign such filing.

Respectfully submitted,

TRUNKLINE GAS COMPANY, LLC

By /s/ Thomas E. Long
Thomas E. Long
Chief Financial Officer

Enclosures

Exhibit A - FERC Form No. 501-G
One-time Report on Rate Effect of the Tax Cuts and Jobs Act

Cost of Service

Line No.	(A) Description	(B) Form 2 Reference	(C) Calendar Year 2017 Actuals	(D) Net Amort. of Excess/ Deficient ADIT	(E) With Adjusted Tax Allowance
2	Pipeline Company Name	Trunkline Gas Company, LLC			
3	CID	C000251			
4	Is the Pipeline a separate income taxpaying entity?	Yes			
	Does it conduct business, realize net income or loss, pay income taxes and distribute profits to shareholders?				
	Cost of Service - Non Fuel				
	Operating, Maintenance and Administrative & General				
5	Total Production & Gathering	P. 317; L. 30, C. (b)	\$ -	\$ -	-
6	Total Products Extraction	P. 318; L. 58, C. (b)	-	-	-
7	Total Natural Gas Storage	P. 322; L. 177, C. (b)	1,250,284		1,250,284
8	(Less) UG Compressor Station Fuel & Power	P. 320; L. 106, C. (b)	67,728		67,728
9	(Less) Other Compressor Station Fuel & Power	P. 321; LL. 131 & 132, C. (b)	-		-
10	(Less) LNG Compressor Station Fuel & Power	P. 322; LL. 157 & 158, C. (b)	-		-
11	Net Storage Costs	L. 7 minus LL. 8-10	1,182,556		1,182,556
12	Total Transmission	P. 323; L. 201, C. (b)	38,111,026		38,111,026
13	(Less) Gas for Compressor Station Fuel	P. 323; L. 184, C. (b)	4,379,500		4,379,500
14	(Less) Other Fuel & Power for Compressor Stns. (if included in true-up or tracking mechanism)	P. 323; L. 185, C. (b)	-		-
15	Net Transmission Costs	L. 12 minus LL. 13-14	33,731,526		33,731,526
16	Administrative & General	P. 325; L. 270, C. (b)	13,909,049		13,909,049
17	Total Operating, Maintenance and Admin. & Gen.	Sum of LL. 4, 5, 10, 14, 15	\$ 48,823,131	\$	48,823,131
18	Depreciation, Depletion, and Amortization	Form 2 - P. 337; L. 12, C. (h)	24,835,475		24,835,475
19	Amort. of Plant Acq. Adj.	Form 2A - P. 114; LL. 6-8, C. (c) If 'yes' to P. 2; L. 5 of Form 501-G then 0, else P. 114; L. 9, C. (c)	-		-
	Credits to Cost of Service				
20	Regulatory Debits (if incl. in a § 4 rate filing)	P. 114; L. 12, C. (c)	-		-
21	(Less) Regulatory Credits (if incl. in a § 4 rate filing)	P. 114; L. 13, C. (c)	-		-
22	Other Taxes	P. 114; L. 14, C. (c)	9,409,963		9,409,963
	Return				
23	Long Term Debt	P. 2; L. 27 of Form 501-G	16,343,161		16,423,694
24	Preferred Stock (or equivalent)	P. 2; L. 28 of Form 501-G	-		-
25	Common Equity	P. 2; L. 29 of Form 501-G	32,263,758		32,422,742
26	Total Return		48,606,919		48,846,436
	Allowance for Income Taxes				
27	Federal Income Tax Rate	P. 5; L. 3 of Form 501-G	35.00%		21.00%
28	Weighted Average State Income Tax Rate	P. 5; L. 4 of Form 501-G	5.92%		5.92%
29	Composite Income Tax Rate	P. 5; LL. 3-6 of Form 501-G	38.67%		25.55%
30	Income Tax Allowance on Equity Return	[(L. 24+L. 25)*(L. 29/(1-L. 29))]	20,346,019		11,127,287
31	(Less) Net Amort. of Excess(+) and/or Deficient(-) ADIT	(Year 1 amortization)	-	2,660,728	2,660,728
32	Total Income Tax Allowance	L. 30 minus L. 31	20,346,019		8,466,559
33	Total Cost of Service - Non Fuel	Sum of LL. 17-20, 22, 26, 32 less L. 21	\$ 152,021,507	\$	140,381,565
34	Indicated Cost of Service Reduction	1 minus [L. 33, C. (E) divided by L. 33, C. (C)]			7.7%

Exhibit A - FERC Form No. 501-G

One-time Report on Rate Effect of the Tax Cuts and Jobs Act

Rate Base

Trunkline Gas Company, LLC

Line No.	(A) Description	(B) Form 2 Reference	(C) Calendar Year 2017 Actuals	(D) Excess/ Deficient ADIT Adjustment	(E) With Adjusted Tax Allowance
Rate Base					
1	Gas Plant in Service	P. 110; L. 2, C. (c)	\$ 1,442,474,224		\$ 1,442,474,224
2	Accumulated Depreciation	P. 110; L. 5, C. (c)	753,496,793		753,496,793
3	Acquisition Adjustment	P. 200; L. 12, C. (b)	-		-
4	(Less) Amort. of Plant Acquisition Adjustment	P. 200; L. 32, C. (b)	-		-
5	No Has the pipeline received permission to include Acq. Adjustment(s) in Rate Base? If no, provide amounts as a reduction to Rate Base.				
6	FERC Order Cite				
7	Net Acquisition Adjustment	If L. 5 is yes, then zero; else L. 3 minus L. 4	-		-
8	Net Plant	L. 1 minus L. 2 minus L. 7	688,977,431		688,977,431
Gas Stored Underground					
9	Base Gas - Account No. 117.1	P. 220; L. 5, C. (b)	42,131,376		42,131,376
10	System Balancing - Account No. 117.2	P. 220; L. 5, C. (c)	8,446,839		8,446,839
Working Capital					
11	Prepayments	P. 111; L. 54, C. (c)	359,652		359,652
12	Materials and Supplies	P. 111; L. 45, C. (c)	8,544,998		8,544,998
ADIT and Regulatory Assets and Liabilities					
13	Accumulated Deferred Income Taxes (IT)	P. 235; L. 3, C. (k)(see footnote)	-		-
14	(Less) Accum. Deferred IT - Other Property	P. 275; L. 3, C. (k)(see footnote)	131,053,079		131,053,079
15	(Less) Accum. Deferred IT - Other	P. 277; L. 3, C. (k)(see footnote)	2,946,521		2,946,521
16	Other Regulatory Assets	P. 232; L. 40, C. (g)	-	-	-
17	(Less) Other Regulatory Liabilities	P. 278; L. 45, C. (g)	74,500,374	-	71,839,646
18	Rate Base Sum of LL. 8 - 13 minus LL. 14-15 plus L. 16 minus L. 17		\$ 539,960,322		\$ 542,621,050

The Commission will apply Opinion No. 414, et al. in reviewing data submitted on page 4. Opinion No. 414, et al. requires that the pipeline's, or the parent's debt if using the parent's capital, must be issued in its name, be publicly traded, and be rated by a rating agency. The pipeline or parent must have a proper capital structure, which for purposes of FERC Form No. 501-G must have an equity ratio less than 65%.

Opinion No. 414, 80 FERC ¶ 61,157 (1997); reh'g denied, Opinion No. 414-A, 84 FERC ¶ 61,084 (1998).

Employing the data provided on Page 4 for capital structure and the component costs of Long Term Debt and Preferred Stock, the Pipeline's cost of capital for purposes of FERC Form No. 501-G will be based upon Case 2 - amounts obtained from Page 218a of the FERC Form No. 2.

Summary of Page 4 Capital Structure and Capital Component Costs		Case 1 Balance Sheet & Income Statement	Case 2 Page 218a	Case 3 Parent's SEC Form 10K	Case 4 Hypothetical
19	1) Is the debt issued in the entity's name and traded?	No	Yes	No	
20	2) Is the debt rated by a rating agency?	Yes	Yes	No	
21	3) Is the equity ratio less than 65%?	No	Yes	No	
22	Each of the three above questions must be answered yes as the basis for using the capital structure and individual capital component cost.	Not using Case 1 per Opinion No. 414 et al	All are 'Yes', using Case 2	Using Case 2	Using Case 2

Return based upon values from Page 218a of Pipeline's Form 2.

		Capitalization Ratio	Component Cost	Wtd. Cost of Capital
23	Long Term Debt	P. 4 of Form 501-G 43.36%	6.98%	3.03%
24	Preferred Stock (or equivalent)	P. 4 of Form 501-G 0.00%	0.00%	0.00%
25	Common Equity	P. 4 of Form 501-G 56.64%	10.55%	5.98%
26	Total Return	Sum of LL. 23 - 25 100.00%		9.00%
27	Return - Long Term Debt	L. 18 times L. 23, C. (E) \$ 16,343,161		\$ 16,423,694
28	Return - Preferred Stock (or equivalent)	L. 18 times L. 24, C. (E) -		-
29	Return - Common Equity	L. 18 times L. 25, C. (E) 32,263,758		32,422,742
30	Total Return	Sum of LL. 27 - 29 \$ 48,606,919		\$ 48,846,436

Exhibit A - FERC Form No. 501-G
One-time Report on Rate Effect of the Tax Cuts and Jobs Act

Return on Equity
Pre Tax Cut and Pro Forma Post Tax Cut
Trunkline Gas Company, LLC

Line No.	(A) Description	(B) Form 2 Reference	(C) Calendar Year 2017 Actuals	(D) With Adjusted Tax Allowance	(E) Rate Moratorium Option 12% ROE Test
	Operating Revenue				Indicated Cost of Service Reduction of 7.7%
1	Total Operating Revenues	P. 301; L. 21, C. (h)	\$ 140,272,154	\$ 140,272,154	
2	(Less) Sales for Resale (Acct. Nos. 480-484)	P. 301; L. 4, C. (h)	-	-	
3	(Less) Commercial & Industrial Sales	P. 301; L. 2, C. (h)	-	-	
4	(Less) Gas Sales & Other Adj. from Acct. No. 495	P. 308; L. 10, C. (b)	-	-	
5	(Less) Fuel Related Revenues Incl. in Total Revenues	per Pipeline	-	-	
6	Total Adjusted Revenue	L. 1 minus sum of LL. 2-5	\$ 140,272,154	\$ 140,272,154	\$ 129,531,833
7	Yes Enter 'Yes' or 'No' - Does the Pipeline track or true-up fuel retention?				
8	Yes Enter 'Yes' or 'No' - Does the Pipeline have stated fuel rates?				
	Calculation of Return On Equity - Pre Tax Cut and Pro Forma Post Tax Cut				
9	Total Operating, Maintenance and Admin. & Gen.	P. 1; L. 17 of 501-G	\$ 48,823,131	\$ 48,823,131	\$ 48,823,131
10	Depreciation, Depletion, and Amortization	P. 1; L. 18 of 501-G	24,835,475	24,835,475	24,835,475
11	Amort. of Plant Acq. Adj.	P. 1; L. 19 of 501-G	-	-	-
12	Regulatory Debits (if incl. in a § 4 rate filing)	P. 1; L. 20 of 501-G	-	-	-
13	(Less) Regulatory Credits (if incl. in a § 4 rate filing)	P. 1; L. 21 of 501-G	-	-	-
14	Other Taxes	P. 1; L. 22 of 501-G	9,409,963	9,409,963	9,409,963
15	Non-Fuel Operating Cost Excl. Interest and Taxes	Sum of LL. 9-12 minus L. 13 plus L. 14	83,068,569	83,068,569	83,068,569
16	Operating Income	L. 6 minus L. 15	\$ 57,203,585	\$ 57,203,585	\$ 46,463,264
17	Interest Expense	P. 1; L. 23, C. (C) of 501-G	16,343,161	16,423,694	16,423,694
18	Income Before Income Taxes	L. 16 minus L. 17	\$ 40,860,424	\$ 40,779,891	\$ 30,039,570
	Allowance for Income Taxes				
19	Composite Income Tax Rate	P. 1; L. 29 of 501-G	38.67%	25.55%	25.55%
20	Income Taxes	L. 18 times L. 19	\$ 15,802,138	\$ 10,419,501	\$ 7,675,286
21	(Less) Net Amort. of Excess(+) and/or Deficient(-) ADIT	P. 1; L. 31 of 501-G	-	2,660,728	2,660,728
22	Total Income Tax Allowance	L. 20 minus L. 21	15,802,138	7,758,773	5,014,558
23	Net Income	L. 18 minus L. 22	\$ 25,058,286	\$ 33,021,118	\$ 25,025,012
24	(Less) Preferred Dividends	P. 1; L. 24, C. (C) of 501-G	-	-	-
25	Rate Base	P. 2; L. 18 of 501-G	\$ 539,960,322	\$ 542,621,050	\$ 542,621,050
26	Total Estimated ROE (excluding fuel)	[L. 23 - L. 24] / [L. 25 * P. 2; L. 25 C. (C) of 501-G]	8.2%	10.7%	8.1%

Exhibit A - FERC Form No. 501-G
One-time Report on Rate Effect of the Tax Cuts and Jobs Act

Capital Structure and Component Costs

Trunkline Gas Company, LLC

Line No.	(A) Description	(B) Form 2 Reference	(C) Capitalization	(D) Capitalization Ratio	(E) Capital Component Cost Rate	(F) Weighted Cost of Capital
<p>The Commission will use your responses on the following four cases to evaluate your capital structure and capital component costs for Form No. 501-G: Case 1, balance sheet and income statement; Case 2, Page 218a of Form No. 2; Case 3, the parent's financial statements as filed in its SEC Form 10-K; or Case 4, a hypothetical capital structure and capital component costs.</p>						
Case 1. Cost of Capital based upon amounts obtained from the Balance Sheet and Income Statement.						
1	Cost of Debt and Preferred Stock					
2	Interest	P. 116; L. 62-68, C. (c)	\$ 42,638	= 0		
3	Long-Term Debt	P. 112; L. 24, C. (c)	\$ -			
4	Preferred Dividends	P. 120a; L. 68, C. (b)	\$ -	= 0		
5	Preferred Stock (or equivalent)	P. 112; L. 3, C. (c)				
6	Common Equity	P. 112; L. 15, C. (c)	\$ 606,340,910			
7	Cost of Capital					
8	Long-Term Debt	L. 3	\$ -	0.00%	0.00%	0.00%
9	Preferred Stock (or equivalent)	L. 5	\$ -	0.00%	0.00%	0.00%
10	Common Equity	L. 6 minus L. 5	\$ 606,340,910	100.00%	10.55%	10.55%
11	Totals		\$ 606,340,910	100.00%		10.55%
12	<input type="checkbox"/> No	Enter 'Yes' or 'No' - Is all of the debt listed on L. 3 above issued in the pipeline's name and publicly traded?				
13	<input checked="" type="checkbox"/> Yes	Enter 'Yes' or 'No' - Is all the debt listed on L. 3 above rated by a rating agency?				
Case 2. Cost of Capital based upon amounts obtained from Page 218a of the FERC Form No. 2.						
14		P. 218a	Column (b)	Column (c)	Column (d)	
15	Long-Term Debt	L. 3	\$ 1,085,494,211	43.36%	6.98%	3.03%
16	Preferred Stock (or equivalent)	L. 4	\$ -	0.00%	0.00%	0.00%
17	Common Equity	L. 5	\$ 1,417,781,674	56.64%	10.55%	5.98%
18	Totals		\$ 2,503,275,885	100.00%		9.00%
19	<input type="checkbox"/> No	Are the Values on P. 218a from the books and records of Trunkline Gas Company, LLC?				
20	If no, provide the name and stock symbol of the company for the source of the Page 218a amounts.					
21	Ticker	Company Name	Panhandle Eastern Pipe Line Company, LP			
22	<input checked="" type="checkbox"/> Yes	Enter 'Yes' or 'No' - Is all of the debt listed on L. 15 above issued in the pipeline's name, or, that of the entity on L. 21? and publicly traded?				
23	<input checked="" type="checkbox"/> Yes	Enter 'Yes' or 'No' - Is all of the debt listed on L. 15 above rated by a rating agency?				
Case 3. Cost of Capital based upon Parent's Capital Structure and costs for Long Term Debt and Preferred Stock.						
24	Long-Term Debt	SEC - 10K	\$ -	0.00%	0.00%	0.00%
25	Preferred Stock (or equivalent)	SEC - 10K	-	0.00%	0.00%	0.00%
26	Common Equity	SEC - 10K	-	0.00%	10.55%	0.00%
27	Totals		\$ -	0.00%		0.00%
28	Provide the stock symbol(s), the name of the parent company(s), a hyperlink to the parent's SEC Form 10-K, and the associated year:					
29	Ticker(s)	Company Name(s)				
30	Year	10K Hyperlink(s)				
31	<input type="checkbox"/> No	Enter 'Yes' or 'No' - Is all of the debt listed on L. 24 above publicly traded?				
32	<input type="checkbox"/> No	Enter 'Yes' or 'No' - Is all of the debt listed on L. 24 above rated by a rating agency?				
Case 4. Cost of Capital based upon FERC Hypothetical Capital Structure and Cost of new Corporate Debt.						
33	Long-Term Debt			43.00%	5.00%	2.15%
34	Preferred Stock			0.00%	0.00%	0.00%
35	Common Equity			57.00%	10.55%	6.01%
36	Totals			100.00%		8.16%

Exhibit A - FERC Form No. 501-G
One-time Report on Rate Effect of the Tax Cuts and Jobs Act
Current Composite Income Tax Rate
Trunkline Gas Company, LLC

Line No.	(A) Description	(B) Form 2 Reference	(C) Weighting	(D) Marginal Tax Rates	(E) Weighted Average Tax Rates
1	Based on the response to Line 4 on Page 1 of Form No. 501-G, Trunkline Gas Company, LLC				
2	is a C Corp subject to the 35% tax rate for 2017. Please fill out lines 6 and 9.				
3	Federal Income Tax Rate (FIT) - Calendar Year 2017:				35.00%
4	State Income Tax Rate (SIT) - Calendar Year 2017:				5.92%
5	Composite Tax Rate - Calendar Year 2017:				38.68%
6	Provide the percentage of federal income tax deductible for state income taxes. = (p)				13.49%
7	Composite Tax Rate equals				
8	[FIT Rate * (1 - SIT Rate) / (1 - SIT Rate * FIT Rate * p)] + [SIT Rate * (1 - FIT Rate * p) / (1 - SIT Rate * FIT Rate * p)]				
<u>Tax Rates for C Corps.</u>					
9	Provide the sum of weighted state tax rate(s)	sum of all rows from P. 263b; C. (q)			5.92%
<u>Tax Rates for Pass Through Entities */</u>					
Federal Income Tax Rates					
10	Subchapter C	per Pipeline's parents' owners	0.0%	0.0%	0.00%
11	Individuals	per Pipeline's parents' owners	0.0%	0.0%	0.00%
12	Mutual Funds	per Pipeline's parents' owners	0.0%	0.0%	0.00%
13	Pensions, IRAs, Keogh Plans	per Pipeline's parents' owners	0.0%	0.0%	0.00%
14	UBTI Entities	per Pipeline's parents' owners	0.0%	0.0%	0.00%
15	Non-Taxpaying Entities	per Pipeline's parents' owners	0.0%	0.0%	0.00%
16	Weighted Average Rate		0.00%		0.00%
State and Local Income Tax Rates					
17	Subchapter C	per Pipeline's parents' owners	0.0%	0.0%	0.00%
18	Individuals	per Pipeline's parents' owners	0.0%	0.0%	0.00%
19	Mutual Funds	per Pipeline's parents' owners	0.0%	0.0%	0.00%
20	Pensions, IRAs, Keogh Plans	per Pipeline's parents' owners	0.0%	0.0%	0.00%
21	UBTI Entities	per Pipeline's parents' owners	0.0%	0.0%	0.00%
22	Non-Taxpaying Entities	per Pipeline's parents' owners	0.0%	0.0%	0.00%
23	Weighted Average Rate		0.00%		0.00%
24	Provide the date when the marginal tax rates were determined.			mm/dd/yyyy	

*/ Income tax rates and weighting must be consistent with the Commission's Policy Statement on Income Tax Allowances, 111 FERC ¶ 61,139 (2005), and the Commission's Order on Initial Decision and on Certain Remanded Cost Issues, 113 FERC ¶ 61,277 (2005).

Exhibit A

Trunkline Gas Company, LLC

FERC Form No. 501-G

Rate Base

Page 2 Line 16 Column (E)

Other Regulatory Assets (Account 182.3) - Adjustments

	Description and Purpose of Other Regulatory Assets	FERC Form No. 501-G Balance at December 31, 2017 Column E	Less: Adjustments - See Addendum to Exhibit A (1)	Exhibit A Balance at December 31, 2017 Column E
(1)	AFUDC Equity Gross Up	\$ 12,576,343	\$ 12,576,343	\$ -
(1)	Deferred Cashout	3,443,173	3,443,173	-
(1)	Asset Retirement Obligation - Unfiled	803,380	803,380	-
	Total	\$ 16,822,896	\$ 16,822,896	\$ -

Notes:

(1) Recoveries of these items are outside of Rate Base in a section 4 rate case filing.

Exhibit A**Trunkline Gas Company, LLC****FERC Form No. 501-G
Rate Base
Page 2 Line 17 Column (E)****Other Regulatory Liabilities (Account 254) - Adjustments**

	Description and Purpose of Other Regulatory Liabilities	FERC Form No. 501-G Balance at December 31, 2017 Column E	Less: Adjustments - See Addendum to Exhibit A (1)	Exhibit A Balance at December 31, 2017 Column E
(1)	Other Postretirement Employee Benefits	\$ 30,519,591	\$ 30,519,591	\$ -
(1)	Fuel Tracker	1,464,329	1,464,329	-
	Federal Tax Rate Change	71,839,646		71,839,646
	Total	\$ 103,823,566	\$ 31,983,920	\$ 71,839,646

Notes:

- (1) Recoveries of these items are outside of Rate Base in a section 4 rate case filing.