Record Request No.: DTE-RR-39

Please provide a Schedule that shows the derivation of the amounts for leasehold improvements that resulted in the $408,438 figure on Schedule MHC-8 (electric), and $352,295 on MHC-8 (gas).

Response:

See Attachment DTE-RR-39 for the derivation of the amounts totaling $760,733, Account 390.02 Leasehold Improvements, as well as the allocation to the Gas and Electric Division.

Person Responsible: Mark H. Collin

Fitchburg Gas and Electric Light Company
390-02 LEASEHOLD IMPROVEMENTS

DATE	DESCRIPTION	AMT ADDED	AMT RETIRED	TOTAL TO DATE
1982	Signs for parking	$188.37		$188.37
1982	Concrete pads in parking lot Upham St.	$3,514.00		$3,702.37
1982	Concrete paving on the front roadway	$13,835.25		$17,537.62
1982	Road paving Upham St.	$975.15		$18,512.77
1982	Grade & resurface parking lot employees	$14,679.62		$33,192.39
1982	Apply second coat of paint to exterior of building	$8,600.55		$41,792.94
1982	Survey and Study to consolidate facilities @ Fitchburg	$51,756.40		$93,549.34
1984	Build Gas Meter Repair Room	$2,450.00		$95,999.34
1984	Cutdown bench and hang pegboard	$95.55		$96,094.89
1984	Paint blockwalls & materials	$178.89		$96,273.78
1984	Rough wiring for Gas Meter Test Room	$925.29		$97,199.07
1986	Installation of Redwood Trim on Building	$22,233.01		$119,432.08
1986	Steel Doors	$3,280.00		$122,712.08
1986	Paddle Fans	$2,718.48		$125,430.56
1986	Surfacing Locker Room & door	$9,543.00		$134,973.56
1986	Fence	$3,158.86		$138,132.42
1987	Pave shed area, roadway & parking lots	$43,845.00		$181,977.42
1987	Install of countertops & drawer & cabinet fronts	$2,658.19		$184,635.61
1988	Purch & Install Per-fab Bldg (60w,16h,75l) for pipe	$39,092.00		$223,727.61
1989	(12) Photo elec detectors	$14,609.66		$238,337.27
1989	Adanlock office partitions (175)	$8,700.00		$247,037.27
1989	Installation of above	$3,550.00		$250,587.27
1989	Entrance to café with sliding door	$10,516.50		$261,103.77
1989	Renovate entry from side yard	$1,200.00		$262,303.77
1989	Install marlite on walls in shower rooms	$2,000.00		$264,303.77
1989	Install new tile in shower rooms	$2,280.00		$266,583.77
1990	Grade transformer yard at John Fitch	$17,245.22		$283,828.99
1990	Replace (4) metal doors	$2,500.84		$286,329.83
1990	Paint all enterior of John Fitch Building	$14,380.72		$300,710.55
1990	Renovate walls in bldg	$5,809.13		$306,519.68
1990	Construct new room near Meter Repair Area	$6,105.41		$312,625.09
1990	Install carpeting in conference rooms	$5,862.09		$318,487.18
1990	Renovate Service Center Bldg (tiles, cabinets & doors)	$13,882.88		$332,370.06
1991	New Signs for outside of building	$5,670.08		$338,040.14
1991	Install new tiles & flower boxes at entrance	$4,718.03		$342,758.17
1991	Kohler emergency gas generator ATS model west	$38,861.52		$381,619.69
1991	20x20 concrete transformer storage pad	$3,311.97		$384,931.66
1992	Security Cameras & recorders	$5,295.00		$390,226.66
1993	Pebbled white ceiling tiles for Service Center	$436.80		$390,663.46
1993	Install Office for Personnel	$2,731.80		$393,395.26
1993	Upgrade front entrance at John Fitch	$1,277.00		$394,672.26
1994	Rain Gutters on Warehouse	$7,793.00		$402,465.26
1994	Roof safety walk	$2,352.00		$404,817.26
1994	Concrete bins for Road spoils	$11,400.00		$416,217.26

Fitchburg Gas and Electric Light Company
390-02 LEASEHOLD IMPROVEMENTS

DATE	DESCRIPTION	AMT ADDED	AMT RETIRED	TOTAL TO DATE
1994	Install Linoleum Tiles	$12,132.61		$428,349.87
1995	Upgrading 10K gallon gas and 10K gallon diesel fuel storage tanks	$13,656.02		$442,005.89
1995	Tool Storage Shed for Roster 19 (located in carport)	$2,496.66		$444,502.55
1996	Retire above units		$16,152.68	$428,349.87
1996	Above ground 2K gallon double wall storage tank disel	$27,695.18		$456,045.05
1996	Install Concrete Floor in Storage Shed	$10,500.00		$466,545.05
1996	Replace Elec Operated Security Gate John Fitch	$10,565.31		$477,110.36
1996	Replace Floor in Men's Shower Room	$1,446.45		$478,556.81
1997	Purchase & install rooftop heater/air conditioner unit	$11,457.56		$490,014.37
1997	Prelim Architect & Engineering work on renovations	$6,780.46		$496,794.83
1997	Marquee for Front of Building	$4,750.74		$501,545.57
1997	Company Sign North End - includes landscaping	$2,697.99		$504,243.56
1997	Company Sign South End - includes landscaping	$2,519.49		$506,763.05
1997	Traffic directional signs w/ new logo	$2,919.53		$509,682.58
1997	Constr cost to renovate/upgrade Watch Engineers area @ Serv Cntr	$22,525.10		$532,207.68
1997	Replace/upgrade cashier's window drawer & audio components system	$3,602.90		$535,810.58
1998	Night Depository Box Installation Only	$2,079.90		$537,890.48
1998	Purch & Install Plastic Strip Garage Doors	$875.60		$538,766.08
1998	Garage Exhaust System, John Fitch Highway	$10,181.50		$548,947.58
1998	(3) Garage door operators in Stock Room	$1,910.25		$550,857.83
1998	Pipe Storage Building	$22,811.09		$573,668.92
1999	Cable Drops for Office Renovations	$16,277.39		$589,946.31
1999	Total Office renovations (wiring, carpets, wrkstations etc)	$154,874.44		$744,820.75
1999	Purch & install Awning for Stockroom Loading Dock	$1,575.00		$746,395.75
2000	Upgrade Video Surveillance System CS Walk-in area	$5,423.00		$751,818.75
2001	Replace Front Vestibule Doors	$4,680.00		$756,498.75
2001	Inatall Fixed Dome Camera in Cashier Area	$1,550.00		$758,048.75
2001	Reconfigure Dispatch Area	$2,684.71		$760,733.46

Allocation to Gas at 46.31%	$352,295
Allocation to Electric at 53.69%	$408,438
Total Leasehold Improvements	$760,733