**Section 285.2040 Schedule B-5.2: Property Merged or Acquired from Other Utilities**

a) Provide a list of all transactions over $100,000 where utility property is either merged or acquired from other utilities since the last rate case. The $100,000 floor applies to the entire transaction without regard to individual accounts or to individual units of property. Explain how the property was entered into plant property records (e.g., entered at original cost, purchase price in year of purchase, original cost less accrued book depreciation in year of purchase, etc.). Also, describe the accounting treatment of any acquisition adjustments by footnote.

b) Information provided shall include:

1) Account number, group or function;

2) Description of property;

3) Acquisition cost;

4) Cost basis;

5) Acquisition adjustment;

6) Commission approval date;

7) Docket number of order approving the transaction;

8) Date of acquisition; and

9) Explanation of accounting treatment.