

Exhibit A
Case #91

Gulf Oil Corporation - Gypsy Division
District No. 7

Tank Battery Firewall Construction & Maintenance Costs

I Initial Construction Costs

- | | |
|---|-----------|
| 1. Construct firewall around two tanks and shovel up oil and rake | \$ 149.50 |
| 2. Construct firewall for each additional tank | 50.00 |

Remarks - The above costs of items are covered by Younger Construction Company's Proposals YB-35-NM and YB-36-NM.

II Firewall Maintenance Based on Operations for Year of 1945

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|--|------------|
| 1. Total firewall expenditure for year of 1945 covered by contract | \$9,300.00 |
| 2. Total number of jobs completed | 45 |
| 3. Total number of tanks within the 45 firewalls considered | 184 |
| 4. Average maintenance cost per firewall per year | \$ 206.00 |
| 5. Average maintenance cost per firewall per tank | \$ 50.00 |

Remarks - Some \$5,750 was spent on the repair of 16 firewalls which involved 88 tanks.

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|---|-----------|
| (a) The average cost of repair of these 16 firewalls amounted to | \$ 360.00 |
| (b) The average cost of repair to these 16 firewalls per tank amounted to | \$ 65.00 |

III Other Basic Information

1. At present there are 129 firewalls in this district.

RGM:lfr

Hobbs, New Mexico
January 7, 1947