**Section 285.2035 Schedule B-5.1: Gains and Losses on Sales of Property**

a) Provide information on each item of real property sold since the utility's most recent filing for a change in tariff rates, where the original cost of the property sold exceeds 0.1% of total gross plant in service as shown for the test year on Schedule B-1.

b) Information provided shall include:

1) Date property was sold;

2) Description of property sold;

3) Name of purchaser;

4) Sales price;

5) Book cost of property;

6) Gain or loss on sale of property; and

7) Reason for sale.