

MANITOBA HYDRO

2012/13 & 2013/14 ELECTRIC GENERAL RATE APPLICATION

UNDERTAKING PROVIDED BY: L. KENNEDY

Manitoba Hydro Undertaking #40

Please provide a copy of Gannet Fleming Inc.'s first draft of suggested depreciation component groups as provided to Manitoba Hydro in September 2009.

Response:

Please see the attachment to this response.

Account	Description	Life Estimate	Salvage %	Deprn Rate (%)	
HYDRAULIC GENERATION					
GREAT FALLS - TERMINAL DATE 2052/03/31					
1001	CIVIL - Powerhouse, reservoirs dams and waterways	100-R3	(10)	1.33	From last Depreciation Study
new	CIVIL - Other waterway systems(stop logs, trash racks, intake gates)	50-R1.5	(10)	2.01	Estimated by Gannett Fleming - broken out from previous civil
new	Civil - Roads Parking lots, drainage and security	40-R2	(10)	2.85	Estimated by Gannett Fleming - broken out from previous civil
new	HYDRAULIC TURBINES	65-R4	(10)	2.18	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS - stator and rotors	65-R4	(10)	2.18	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS -OTHER (includes governor and excitation system)	65-R4	(10)	2.18	From last Depreciation Study - broken out from previous turbines and generators
new	ACCESSORY STATION EQUIPMENT - A/C electric system (including transformers)	50-R3	(10)	2.30	From last Depreciation Study - broken out from previous accessory station equipment
new	ACCESSORY STATION EQUIPMENT - D/C electric system	20-R2	0	5.00	Estimated by Gannett Fleming - broken out from previous accessory station equipment
new	other auxiliary station processes (cooling water systems,water treatment,oil systems, fire protection)	25-R2	(10)	4.40	Estimated by Gannett Fleming - broken out from previous accessory station equipment
1004	OTHER Support Systems	50-R1.5	(10)	2.01	From last Depreciation Study
POINT DU BOIS - TERMINAL DATE 2015/03/31					
1011	CIVIL - Powerhouse, reservoirs dams and waterways	100-R3	(10)	11.75	From last Depreciation Study
new	CIVIL - Other waterway systems(stop logs, trash racks, intake gates)	50-R1.5	(10)	11.46	Estimated by Gannett Fleming - broken out from previous civil
new	Civil - Roads Parking lots, drainage and security	40-R2	(10)	13.75	Estimated by Gannett Fleming - broken out from previous civil
new	HYDRAULIC TURBINES	65-R4	(10)	11.59	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS - stator and rotors	65-R4	(10)	11.59	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS -OTHER (includes governor and excitation system)	65-R4	(10)	11.59	From last Depreciation Study - broken out from previous turbines and generators
new	ACCESSORY STATION EQUIPMENT - A/C electric system (including transformers)	50-R3	(10)	12.00	From last Depreciation Study - broken out from previous accessory station equipment
new	ACCESSORY STATION EQUIPMENT - D/C electric system	20-R2	0	12.00	Estimated by Gannett Fleming - broken out from previous accessory station equipment
new	other auxiliary station processes (cooling water systems,water treatment,oil systems, fire protection)	25-R2	(10)	12.50	Estimated by Gannett Fleming - broken out from previous accessory station equipment
1014	OTHER Support Systems	50-R1.5	(10)	11.46	From last Depreciation Study
SEVEN SISTERS - TERMINAL DATE 2052/03/31					
1021	CIVIL - Powerhouse, reservoirs dams and waterways	100-R3	(10)	1.31	From last Depreciation Study
new	CIVIL - Other waterway systems(stop logs, trash racks, intake gates)	50-R1.5	(10)	2.14	Estimated by Gannett Fleming - broken out from previous civil
new	Civil - Roads Parking lots, drainage and security	40-R2	(10)	2.85	Estimated by Gannett Fleming - broken out from previous civil
new	HYDRAULIC TURBINES	65-R4	(10)	1.88	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS - stator and rotors	65-R4	(10)	1.88	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS -OTHER (includes governor and excitation system)	65-R4	(10)	1.88	From last Depreciation Study - broken out from previous turbines and generators
new	ACCESSORY STATION EQUIPMENT - A/C electric system (including transformers)	50-R3	(10)	2.34	From last Depreciation Study - broken out from previous accessory station equipment
new	ACCESSORY STATION EQUIPMENT - D/C electric system	20-R2	0	5.00	Estimated by Gannett Fleming - broken out from previous accessory station equipment
new	other auxiliary station processes (cooling water systems,water treatment,oil systems, fire protection)	25-R2	(10)	4.40	Estimated by Gannett Fleming - broken out from previous accessory station equipment
1024	OTHER Support Systems	50-R1.5	(10)	2.14	From last Depreciation Study
SLAVE FALLS - TERMINAL DATE 2063/03/31					
1031	CIVIL - Powerhouse, reservoirs dams and waterways	100-R3	(10)	1.90	From last Depreciation Study
new	CIVIL - Other waterway systems(stop logs, trash racks, intake gates)	50-R1.5	(10)	2.42	Estimated by Gannett Fleming - broken out from previous civil
new	Civil - Roads Parking lots, drainage and security	40-R2	(10)	2.75	Estimated by Gannett Fleming - broken out from previous civil
new	HYDRAULIC TURBINES	65-R4	(10)	2.01	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS - stator and rotors	65-R4	(10)	2.01	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS -OTHER (includes governor and excitation system)	65-R4	(10)	2.01	From last Depreciation Study - broken out from previous turbines and generators
new	ACCESSORY STATION EQUIPMENT - A/C electric system (including transformers)	50-R3	(10)	2.25	From last Depreciation Study - broken out from previous accessory station equipment
new	ACCESSORY STATION EQUIPMENT - D/C electric system	20-R2	0	5.00	Estimated by Gannett Fleming - broken out from previous accessory station equipment
new	other auxiliary station processes (cooling water systems,water treatment,oil systems, fire protection)	25-R2	(10)	4.40	Estimated by Gannett Fleming - broken out from previous accessory station equipment
1034	OTHER Support Systems	50-R1.5	(10)	2.42	From last Depreciation Study
PINE FALLS - TERMINAL DATE 2052/03/31					
1041	CIVIL - Powerhouse, reservoirs dams and waterways	100-R3	(10)	1.55	From last Depreciation Study
new	CIVIL - Other waterway systems(stop logs, trash racks, intake gates)	50-R1.5	(10)	2.01	Estimated by Gannett Fleming - broken out from previous civil
new	Civil - Roads Parking lots, drainage and security	40-R2	(10)	2.85	Estimated by Gannett Fleming - broken out from previous civil
new	HYDRAULIC TURBINES	65-R4	(10)	1.91	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS - stator and rotors	65-R4	(10)	1.91	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS -OTHER (includes governor and excitation system)	65-R4	(10)	1.91	From last Depreciation Study - broken out from previous turbines and generators
new	ACCESSORY STATION EQUIPMENT - A/C electric system (including transformers)	50-R3	(10)	2.07	From last Depreciation Study - broken out from previous accessory station equipment
new	ACCESSORY STATION EQUIPMENT - D/C electric system	20-R2	0	5.00	Estimated by Gannett Fleming - broken out from previous accessory station equipment
new	other auxiliary station processes (cooling water systems,water treatment,oil systems, fire protection)	25-R2	(10)	4.40	Estimated by Gannett Fleming - broken out from previous accessory station equipment
1044	OTHER Support Systems	50-R1.5	(10)	2.01	From last Depreciation Study
1045	Community Development costs	square	0	1.90	From last Depreciation Study
MCARTHUR FALLS - TERMINAL DATE 2055/03/31					
1061	CIVIL - Powerhouse, reservoirs dams and waterways	100-R3	(10)	1.48	From last Depreciation Study
new	CIVIL - Other waterway systems(stop logs, trash racks, intake gates)	50-R1.5	(10)	2.25	Estimated by Gannett Fleming - broken out from previous civil
new	Civil - Roads Parking lots, drainage and security	40-R2	(10)	2.80	Estimated by Gannett Fleming - broken out from previous civil

new	HYDRAULIC TURBINES	65-R4	(10)	0.98	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS - stator and rotors	65-R4	(10)	0.98	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS -OTHER (includes governor and excitation system)	65-R4	(10)	0.98	From last Depreciation Study - broken out from previous turbines and generators
new	ACCESSORY STATION EQUIPMENT - A/C electric system (including transformers)	50-R3	(10)	2.01	From last Depreciation Study - broken out from previous accessory station equipment
new	ACCESSORY STATION EQUIPMENT - D/C electric system	20-R2	0	5.00	Estimated by Gannett Fleming - broken out from previous accessory station equipment
new	other auxiliary station processes (cooling water systems,water treatment,oil systems, fire protection)	25-R2	(10)	4.40	Estimated by Gannett Fleming - broken out from previous accessory station equipment
1064	OTHER Support Systems	50-R1.5	(10)	2.25	From last Depreciation Study
KELSEY - TERMINAL DATE 2062/03/31					
1081	CIVIL - Powerhouse, reservoirs dams and waterways	100-R3	(10)	1.32	From last Depreciation Study
new	CIVIL - Other waterway systems(stop logs, trash racks, intake gates)	50-R1.5	(10)	2.25	Estimated by Gannett Fleming - broken out from previous civil
new	Civil - Roads Parking lots, drainage and security	40-R2	(10)	2.75	Estimated by Gannett Fleming - broken out from previous civil
new	HYDRAULIC TURBINES	65-R4	(10)	1.61	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS - stator and rotors	65-R4	(10)	1.61	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS -OTHER (includes governor and excitation system)	65-R4	(10)	1.61	From last Depreciation Study - broken out from previous turbines and generators
new	ACCESSORY STATION EQUIPMENT - A/C electric system (including transformers)	50-R3	(10)	2.04	From last Depreciation Study - broken out from previous accessory station equipment
new	ACCESSORY STATION EQUIPMENT - D/C electric system	20-R2	0	5.00	Estimated by Gannett Fleming - broken out from previous accessory station equipment
new	other auxiliary station processes (cooling water systems,water treatment,oil systems, fire protection)	25-R2	(10)	4.40	Estimated by Gannett Fleming - broken out from previous accessory station equipment
1084	OTHER Support Systems	50-R1.5	(10)	2.25	From last Depreciation Study
GRAND RAPIDS - TERMINAL DATE 2067/03/31					
1111	CIVIL - Powerhouse, reservoirs dams and waterways	100-R3	(10)	1.21	From last Depreciation Study
new	CIVIL - Other waterway systems(stop logs, trash racks, intake gates)	50-R1.5	(10)	2.54	Estimated by Gannett Fleming - broken out from previous civil
new	Civil - Roads Parking lots, drainage and security	40-R2	(10)	2.75	Estimated by Gannett Fleming - broken out from previous civil
new	HYDRAULIC TURBINES	65-R4	(10)	1.83	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS - stator and rotors	65-R4	(10)	1.83	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS -OTHER (includes governor and excitation system)	65-R4	(10)	1.83	From last Depreciation Study - broken out from previous turbines and generators
new	ACCESSORY STATION EQUIPMENT - A/C electric system (including transformers)	50-R3	(10)	1.96	From last Depreciation Study - broken out from previous accessory station equipment
new	ACCESSORY STATION EQUIPMENT - D/C electric system	20-R2	0	5.00	Estimated by Gannett Fleming - broken out from previous accessory station equipment
new	other auxiliary station processes (cooling water systems,water treatment,oil systems, fire protection)	25-R2	(10)	4.40	Estimated by Gannett Fleming - broken out from previous accessory station equipment
1114	OTHER Support Systems	50-R1.5	(10)	2.54	From last Depreciation Study
1115	COMMUNITY DEVELOPMENT COSTS	square	0	1.38	From last Depreciation Study
KETTLE - TERMINAL DATE 2072/03/31					
1141	CIVIL - Powerhouse, reservoirs dams and waterways	100-R3	(10)	1.21	From last Depreciation Study
new	CIVIL - Other waterway systems(stop logs, trash racks, intake gates)	50-R1.5	(10)	2.01	Estimated by Gannett Fleming - broken out from previous civil
new	Civil - Roads Parking lots, drainage and security	40-R2	(10)	2.75	Estimated by Gannett Fleming - broken out from previous civil
new	HYDRAULIC TURBINES	65-R4	(10)	1.58	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS - stator and rotors	65-R4	(10)	1.58	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS -OTHER (includes governor and excitation system)	65-R4	(10)	1.58	From last Depreciation Study - broken out from previous turbines and generators
new	ACCESSORY STATION EQUIPMENT - A/C electric system (including transformers)	50-R3	(10)	1.95	From last Depreciation Study - broken out from previous accessory station equipment
new	ACCESSORY STATION EQUIPMENT - D/C electric system	20-R2	0	5.00	Estimated by Gannett Fleming - broken out from previous accessory station equipment
new	other auxiliary station processes (cooling water systems,water treatment,oil systems, fire protection)	25-R2	(10)	4.40	Estimated by Gannett Fleming - broken out from previous accessory station equipment
1144	OTHER Support Systems	50-R1.5	(10)	2.01	From last Depreciation Study
LAURIE RIVER - TERMINAL DATE 2056/03/31					
1161	CIVIL - Powerhouse, reservoirs dams and waterways	100-R3	(10)	1.92	From last Depreciation Study
new	CIVIL - Other waterway systems(stop logs, trash racks, intake gates)	50-R1.5	(10)	2.43	Estimated by Gannett Fleming - broken out from previous civil
new	Civil - Roads Parking lots, drainage and security	40-R2	(10)	2.85	Estimated by Gannett Fleming - broken out from previous civil
new	HYDRAULIC TURBINES	65-R4	(10)	2.06	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS - stator and rotors	65-R4	(10)	2.06	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS -OTHER (includes governor and excitation system)	65-R4	(10)	2.06	From last Depreciation Study - broken out from previous turbines and generators
new	ACCESSORY STATION EQUIPMENT - A/C electric system (including transformers)	50-R3	(10)	2.24	From last Depreciation Study - broken out from previous accessory station equipment
new	ACCESSORY STATION EQUIPMENT - D/C electric system	20-R2	0	5.00	Estimated by Gannett Fleming - broken out from previous accessory station equipment
new	other auxiliary station processes (cooling water systems,water treatment,oil systems, fire protection)	25-R2	(10)	4.40	Estimated by Gannett Fleming - broken out from previous accessory station equipment
1164	OTHER Support Systems	50-R1.5	(10)	2.43	From last Depreciation Study
JENPEG - TERMINAL DATE 2078/03/31					
1191	CIVIL - Powerhouse, reservoirs dams and waterways	100-R3	(10)	1.25	From last Depreciation Study
new	CIVIL - Other waterway systems(stop logs, trash racks, intake gates)	50-R1.5	(10)	1.58	Estimated by Gannett Fleming - broken out from previous civil
new	Civil - Roads Parking lots, drainage and security	40-R2	(10)	2.75	Estimated by Gannett Fleming - broken out from previous civil
new	HYDRAULIC TURBINES	65-R4	(10)	1.66	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS - stator and rotors	65-R4	(10)	1.66	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS -OTHER (includes governor and excitation system)	65-R4	(10)	1.66	From last Depreciation Study - broken out from previous turbines and generators
new	ACCESSORY STATION EQUIPMENT - A/C electric system (including transformers)	50-R3	(10)	1.93	From last Depreciation Study - broken out from previous accessory station equipment
new	ACCESSORY STATION EQUIPMENT - D/C electric system	20-R2	0	5.00	Estimated by Gannett Fleming - broken out from previous accessory station equipment
new	other auxiliary station processes (cooling water systems,water treatment,oil systems, fire protection)	25-R2	(10)	4.40	Estimated by Gannett Fleming - broken out from previous accessory station equipment
1194	OTHER Support Systems	50-R1.5	(10)	1.58	From last Depreciation Study
LAKE WPG. REGULATION - TERMINAL DATE 2078/03/31					

1196	CIVIL	100-R3	(10)	1.41	From last Depreciation Study
1197	WATER CHANNELS	100-R3	(10)	1.33	From last Depreciation Study
1198	COMMUNITY DEVELOPMENT COSTS	Square	0	1.12	From last Depreciation Study
CHURCHILL R DIVERSION - TERMINAL DATE 2078/03/31					
1216	CIVIL	100-R3	(10)	1.35	From last Depreciation Study
1217	WATER CHANNELS	100-R3	(10)	1.17	From last Depreciation Study
1218	COMMUNITY DEVELOPMENT COSTS	Square	0	1.09	From last Depreciation Study
LONG SPRUCE - TERMINAL DATE 2078/03/31					
1221	CIVIL - Powerhouse, reservoirs dams and waterways	100-R3	(10)	1.24	From last Depreciation Study
new	CIVIL - Other waterway systems(stop logs, trash racks, intake gates)	50-R1.5	(10)	2.32	Estimated by Gannett Fleming - broken out from previous civil
new	Civil - Roads Parking lots, drainage and security	40-R2	(10)	2.75	Estimated by Gannett Fleming - broken out from previous civil
new	HYDRAULIC TURBINES	65-R4	(10)	1.67	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS - stator and rotors	65-R4	(10)	1.67	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS -OTHER (includes governor and excitation system)	65-R4	(10)	1.67	From last Depreciation Study - broken out from previous turbines and generators
new	ACCESSORY STATION EQUIPMENT - A/C electric system (including transformers)	50-R3	(10)	1.69	From last Depreciation Study - broken out from previous accessory station equipment
new	ACCESSORY STATION EQUIPMENT - D/C electric system	20-R2	0	5.00	Estimated by Gannett Fleming - broken out from previous accessory station equipment
new	other auxiliary station processes (cooling water systems,water treatment,oil systems, fire protection)	25-R2	(10)	4.40	Estimated by Gannett Fleming - broken out from previous accessory station equipment
1224	OTHER Support Systems	50-R1.5	(10)	2.32	From last Depreciation Study
LIMESTONE - TERMINAL DATE 2092/03/31					
1231	CIVIL - Powerhouse, reservoirs dams and waterways	100-R3	(10)	1.24	From last Depreciation Study
new	CIVIL - Other waterway systems(stop logs, trash racks, intake gates)	50-R1.5	(10)	2.23	Estimated by Gannett Fleming - broken out from previous civil
new	Civil - Roads Parking lots, drainage and security	40-R2	(10)	2.75	Estimated by Gannett Fleming - broken out from previous civil
new	HYDRAULIC TURBINES	65-R4	(10)	1.60	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS - stator and rotors	65-R4	(10)	1.60	From last Depreciation Study - broken out from previous turbines and generators
new	HYDRAULIC GENERATORS -OTHER (includes governor and excitation system)	65-R4	(10)	1.60	From last Depreciation Study - broken out from previous turbines and generators
new	ACCESSORY STATION EQUIPMENT - A/C electric system (including transformers)	50-R3	(10)	2.03	From last Depreciation Study - broken out from previous accessory station equipment
new	ACCESSORY STATION EQUIPMENT - D/C electric system	20-R2	0	5.00	Estimated by Gannett Fleming - broken out from previous accessory station equipment
new	other auxiliary station processes (.oil systems, fire protection)	25-R2	(10)	4.40	Estimated by Gannett Fleming - broken out from previous accessory station equipment
1234	OTHER Support Systems	50-R1.5	(10)	2.23	From last Depreciation Study
THERMAL GENERATION					
BRANDON 1-4					
new	CIVIL - Generation Building- structure and foundations	57-L4	(5)	-	Asset is fully depreciated as at March 31, 2000
new	CIVIL - Generation Building- sub structure and other systems	25-R2	(10)	-	Asset is fully depreciated as at March 31, 2000
new	Civil - Roads Parking lots, drainage and security	40-R2	(10)	-	Asset is fully depreciated as at March 31, 2000
new	Generating Equipment - Turbines	65-R3	(10)	-	Asset is fully depreciated as at March 31, 2000
new	Generating Equipment - Generators	65-R3	(10)	-	Asset is fully depreciated as at March 31, 2000
new	Generating Equipment - governors, Stators, etc.	65-R3	(10)	-	Asset is fully depreciated as at March 31, 2000
new	ACCESSORY STATION EQUIPMENT - A/C electric system (including transformers)	50_R3	(10)	-	Asset is fully depreciated as at March 31, 2000
new	ACCESSORY STATION EQUIPMENT - D/C electric system	20-R2	0	-	Asset is fully depreciated as at March 31, 2000
new	other auxiliary station processes (cooling water systems,water treatment,oil systems, fire protection)	25-R2	(10)	-	Asset is fully depreciated as at March 31, 2000
1401.1	SYNCHRONOUS CONDENSER - TERMINAL DATE 2010/03/31	Square	0	0.42	From last Depreciation Study
BRANDON UNIT 5 - TERMINAL DATE 2020/03/31					
new	CIVIL - Generation Building- structure and foundations	57-L4	(5)	3.80	Rate is estimated by Gannett Fleming
new	CIVIL - Generation Building- sub structure and other systems	25-R2	(10)	4.50	Rate is estimated by Gannett Fleming
new	Civil - Roads Parking lots, drainage and security	40-R2	(10)	4.25	Rate is estimated by Gannett Fleming
new	Generating Equipment - Turbines	65-R3	(10)	3.71	From last Depreciation Study
new	Generating Equipment - Generators	65-R3	(10)	3.71	From last Depreciation Study
new	Generating Equipment - governors, Stators, etc.	65-R3	(10)	3.71	From last Depreciation Study
new	ACCESSORY STATION EQUIPMENT - A/C electric system (including transformers)	50_R3	(10)	4.00	Rate is estimated by Gannett Fleming
new	ACCESSORY STATION EQUIPMENT - D/C electric system	20-R2	0	5.00	Rate is estimated by Gannett Fleming
new	other auxiliary station processes (cooling water systems,water treatment,oil systems, fire protection)	25-R2	(10)	4.50	Rate is estimated by Gannett Fleming
SELKIRK 1 & 2 -TERMINAL DATE 2020/03/31					
new	CIVIL - Generation Building- structure and foundations	57-L4	(5)	3.80	Rate is estimated by Gannett Fleming
new	CIVIL - Generation Building- sub structure and other systems	25-R2	(10)	4.50	Rate is estimated by Gannett Fleming
new	Civil - Roads Parking lots, drainage and security	40-R2	(10)	4.25	Rate is estimated by Gannett Fleming
new	Generating Equipment - Turbines	65-R3	(10)	2.97	From last Depreciation Study
new	Generating Equipment - Generators	65-R3	(10)	2.97	From last Depreciation Study
new	Generating Equipment - governors, Stators, etc.	65-R3	(10)	2.97	From last Depreciation Study
new	ACCESSORY STATION EQUIPMENT - A/C electric system (including transformers)	50_R3	(10)	4.00	Rate is estimated by Gannett Fleming
new	ACCESSORY STATION EQUIPMENT - D/C electric system	20-R2	0	5.00	Rate is estimated by Gannett Fleming
new	other auxiliary station processes (cooling water systems,water treatment,oil systems, fire protection)	25-R2	(10)	4.50	Rate is estimated by Gannett Fleming

	BRANDON COMBUSTION TURBINE					
new	CIVIL - Generation Building- structure and foundations	57-L4	(5)	3.80	Rate is estimated by Gannett Fleming	
1431	Combustion turbine	25-SQ	(10)	4.40	From last Depreciation Study	
	THERMAL LIFE ASSURANCE					
2001	BRANDON 1-4 Terminal Date 2001/03/31			-	Fully depreciated as at March 31, 2001	
2011	BRANDON 5 Terminal Date 2020/03/31	65-R3	0	4.85	From last Depreciation Study	
2010	SELKIRK Terminal Date 2020/03/31	65-R3	0	2.46	From last Depreciation Study	
	TOTAL THERMAL GENERATION					
	DIESEL GENERATION					
2918	STRUCTURES & IMPROVEMENTS	18-R2	(5)	7.27	From last Depreciation Study	
new	Fuel Handling	15-R2	(10)	12.00	Rate is estimated by Gannett Fleming	
new	Generator- including Engine	15-R2	(5)	11.00	Rate is estimated by Gannett Fleming	
4318	ACCESSORY STATION EQUIPMENT	14-R2.5	(5)	11.23	From last Depreciation Study	
4619	ENG & GNRTR - POST - 1987	10-R2	0	12.78	From last Depreciation Study	
	TOTAL DIESEL					
	TRANSMISSION LINES					
3030	METAL TOWERS	85-R3	(25)	1.45	From last Depreciation Study	
3230	POLES & FIXTURES	55-R3	(35)	2.60	From last Depreciation Study	
3430	CONCRETE POLES	75-R4	(10)	1.41	From last Depreciation Study	
3520	GROUNDLINE TREATMENT	10-SQ	0	10.00	From last Depreciation Study	
3630	CONDUCTORS & DEVICES	60-L4	(15)	1.83	From last Depreciation Study	
3930	UNDERGROUND CONDUCTOR & DEVICES	45-R3	(5)	2.38	From last Depreciation Study	
4930	ROADS, TRAILS & BRIDGES	50-R4	(10)	2.25	From last Depreciation Study	
	TOTAL TRANSMISSION LINES					
	HVDC PURCHASE - GOVERNMENT OF CANADA					
	TRANSMISSION					
3031	METAL TOWERS	85-R3	(25)	1.92	From last Depreciation Study	
3631	CONDUCTORS & DEVICES	60-L4	(15)	2.37	From last Depreciation Study	
	TOTAL HVDC TRANSMISSION LINES					
	SUB - TRANSMISSION					
3045	METAL TOWERS	46-S3	(25)	2.91	From last Depreciation Study	
3995	Poles and Fixtures	42-R4	(35)	3.36	Lengthened from last study due to speration of conductor	
new	conductor and attachements	35-R2	(30)	4.00	Estimated by Gannett Fleming - broken out from previous 3995 account	
3545	GROUNDLINE TREATMENT	10-SQ	0	10.00	From last Depreciation Study	
3945	UNDERGROUND CONDUCTOR & DEVICES	35-R3	(5)	3.35	From last Depreciation Study	
4045	SERIALIZED EQUIPMENT	20-R1.5	(15)	6.01	From last Depreciation Study	
4945	ROADS, TRAILS & BRIDGES	50-R4	(10)	1.97	From last Depreciation Study	
	TOTAL SUB-TRANSMISSION					
	SUB - STATIONS					
2620	STRUCTURES & IMPROVEMENTS	57-L4	(5)	1.66	From last Depreciation Study	
3320	POLES & FIXTURES	42-R4	(35)	3.36	From last Depreciation Study	
4020	SERIALIZED EQUIPMENT	37-R2	(15)	2.99	From last Depreciation Study	
4120	SERIALIZED EQUIPMENT - (prev. in 4020) - HVDC SYSTEM	32-R3	(15)	3.79	From last Depreciation Study	
4420	ACCESSORY STATION EQUIPMENT	43-R3	(15)	2.47	From last Depreciation Study	
4520	ACC. STN. EQP (prev. inc. in 4420) - HVDC SYSTEM	34-S5	(15)	4.07	From last Depreciation Study	
4920	ROADS, TRAILS & BRIDGES	50-R4	(10)	2.18	From last Depreciation Study	
6020	SUPERVISORY	20-R3	(10)	5.40	From last Depreciation Study	
6120	SUPR. EQP. (prev. inc. in 6020) -HVDC SYSTEM	20-R3	(10)	5.01	From last Depreciation Study	
	TOTAL SUBSTATIONS					
	HVDC PURCHASE - GOVERNMENT OF CANADA					
	SUB - STATION					
2621	STRUCTURES & IMPROVEMENTS - CONCRETE	57-L4	(5)	1.87	From last Depreciation Study	
4021	SERIALIZED EQUIPMENT	32-R2	(15)	2.71	From last Depreciation Study	
4421	ACCESSORY STATION EQUIPMENT	34-S5	(15)	9.37	From last Depreciation Study	
	TOTAL HVDC SUB-STATION					
	DISTRIBUTION -TOWN AND RURAL					

3996	Poles and fixtures	30-R2	(40)	4.60	Shortened from last study due to speration of conductor
new	Conductor and Attahcments	35-R2	(40)	4.40	Estimated by Gannett Fleming - broken out from previous 3996 account
new	Overhead Line Transformers	25-R1	(15)	4.75	Estimated by Gannett Fleming - broken out from previous 3996 account
new	Padmount transformers	30-R1	(15)	4.00	Estimated by Gannett Fleming - broken out from previous 4040 account
3540	GROUNDLINE TREATMENT	10-SQ	0	10.00	From last Depreciation Study
3940	UNDERGROUND CONDUCTORS & DEVICES	45-R3	(5)	2.44	From last Depreciation Study
4040	SERIALIZED EQUIPMENT	20-R1.5	(15)	5.09	From last Depreciation Study
5040	STREET LIGHTING	36-R1.5	(15)	2.49	From last Depreciation Study
5340	SERVICES	28-R2	(40)	5.03	From last Depreciation Study
	TOTAL DISTRIBUTION				
	<u>DISTRIBUTION - METERS</u>				
5647	METERS	29-R3	0	3.47	From last Depreciation Study
5748	METER TRANSFORMERS	68-R4	0	1.17	From last Depreciation Study
new	AMI Systems	15-R2	0	6.67	Estimated by Gannett Fleming
	TOTAL DISTRIBUTION - METERS				
	<u>COMMUNICATION</u>				
2670	STRUCTURES & IMPROVEMENTS	57-L4	(5)	1.85	From last Depreciation Study
6070	COMMUNICATION & CONTROL EQUIPMENT	17-R2	(5)	6.01	From last Depreciation Study
6071	FIBRE OPTIC CABLE	40-R3	(5)	2.59	From last Depreciation Study
6072	FIBRE OPTIC ELECTRONICS	15-R3	0	6.71	From last Depreciation Study
	TOTAL COMMUNICATION				
	<u>BUILDINGS</u>				
2350	BUILDINGS - WOOD	60-R2.5	(5)	1.69	From last Depreciation Study
2650	BUILDINGS - CONCRETE	57-L4	(5)	1.99	From last Depreciation Study
2950	BUILDINGS - METAL	55-S2.5	(5)	1.88	From last Depreciation Study
new	Head office building				Components as established at the time of construction of the building
	TOTAL BUILDINGS				
	<u>GENERAL EQUIPMENT</u>				
2299	EASEMENTS	75-SQ	0	1.33	From last Depreciation Study
6380	TOOLS, SHOP / GARAGE	15-SQ	0	6.67	From last Depreciation Study
6480	COMPUTER APPLICATION	5-SQ	0	20.00	Includes all applications other than those listed below - continued use of Amortization accounting
new	SAP Systems	10-SQ	0	10.00	These assets should not be subjected to amortization accounting
new	Other major Application Software	10-SQ	0	10.00	These assets should not be subjected to amortization accounting
6580	COMPUTER EQUIPMENT - POST 1999	5-SQ	0	20.00	From last Depreciation Study
6680	OFFICE FURNITURE & EQUIPMENT	15-SQ	0	6.67	From last Depreciation Study
7777	HOT WATER TANKS	15-SQ	0	6.67	From last Depreciation Study
8888	BILL INSERTER	7-SQ	0	14.29	From last Depreciation Study
9999	FIRE RETARDANT CLOTHING	5-SQ	0	20.00	From last Depreciation Study
	TOTAL GENERAL EQUIPMENT				
	<u>VEHICLES</u>				
8060	PASSENGER VEHICLES	8-L0.5	20	7.34	From last Depreciation Study
8161	LIGHT TRUCKS	9-R3	15	9.10	From last Depreciation Study
8262	HEAVY TRUCKS	15-R3	12	6.08	From last Depreciation Study
8366	CONSTRUCTION EQUIPMENT	15-R2	20	4.57	From last Depreciation Study
8467	LARGE SOFT -TRACK EQUIPMENT	22-L0.5	10	3.39	From last Depreciation Study
8568	TRAILERS	31-R0.5	20	2.00	From last Depreciation Study
8865	MISCELLANEOUS	9-L2	10	11.79	From last Depreciation Study
	TOTAL VEHICLES				