

MANITOBA HYDRO

2012/13 & 2013/14 ELECTRIC GENERAL RATE APPLICATION

UNDERTAKING PROVIDED BY: L. KENNEDY

Manitoba Hydro Undertaking #32

Provide the peer information for the companies relied upon by Gannett Fleming for currently approved life estimates.

Response:

The following response was prepared by Gannett Fleming.

The average service life estimates for the following seven (7) regulated Canadian utilities were reviewed by Mr. Kennedy and relied upon the in selection of average service life recommendations:

- AltaLink LP – 2010 Depreciation study incorporating forecast plant balances as at December 31, 2011
- ATCO Electric – 2010 Depreciation study incorporating plant balances as at December 31, 2008
- BC Hydro – 2005 Depreciation Study incorporating Plant Accounting information through March 31, 2005
- FortisAlberta – 2011 Study incorporating plant balances through December 31, 2010
- FortisBC Inc – 2010 Depreciation Study incorporating plant balances through December 31, 2009
- Newfoundland and Labrador Hydro – 2009 Depreciation Study incorporating plant balances through December 31, 2007
- SaskPower - 2010 Depreciation Study incorporating plant balances through December 31, 2009

A copy of the summary of results from each of the above studies is provided in the Attachment to this response.

ALTALINK LP

SCHEDULE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS AS OF DECEMBER 31, 2011 "LIFE ANALYSIS"

Account (1)	Description (2)	Estimated Survivor Curve (3)	Estimated Net Salvage (4)	Surviving Original Cost at 12/31/2011 (5)	Calculated Accrued Depreciation (6)	Annual Accrual Amount (7)	Rate (8)=(7)/(5)	Annual Provision for True-up (9)	Total Depreciation Expense (10)=(7)+(9)	Rate (11)=(10)/(6)
TRANSMISSION PLANT										
350.10	LAND RIGHTS	52-S6	0	37,261,416	17,071,061	718,852	1.93	(187,129)	531,723	1.43
352.00	STRUCTURES AND IMPROVEMENTS	50-R2	(8)	111,283,793	26,813,355	2,646,268	2.38	(173,401)	2,472,867	2.22
353.00	STATION EQUIPMENT	46-L2	(15)	1,468,244,203	310,345,763	41,672,161	2.84	(1,991,474)	39,680,687	2.70
353.10	SYSTEM COMMUNICATION AND CONTROL	24-L0.5	(9)	382,579,468	129,731,338	19,859,670	5.19	(1,231,725)	18,627,945	4.87
354.00	TOWERS AND FIXTURES	46-R2	(29)	453,463,683	121,407,281	12,394,972	2.73	(815,823)	11,579,149	2.55
355.00	POLES AND FIXTURES	52-R3	(52)	499,675,809	85,752,947	10,770,621	2.16	(210,979)	10,559,642	2.11
356.00	OVERHEAD CONDUCTORS AND DEVICES	60-R4	(23)	381,601,421	132,956,750	6,618,471	1.73	(1,337,360.00)	5,281,111	1.38
358.00	UNDERGROUND CONDUCTORS AND DEVICES	45-R5	0	17,693,218	1,982,648	400,272	2.27	(10,659)	388,613	2.21
	TOTAL TRANSMISSION PLANT			3,351,743,010	826,061,143	95,081,287		-5,958,550	89,122,737	
GENERAL PLANT										
390.00	STRUCTURES AND IMPROVEMENTS	43-R3	10	19,718,222	4,347,733	450,643	2.29	42,032	492,675	2.50
391.00	OFFICE FURNITURE AND EQUIPMENT	15-SQ	0	5,916,484	1,671,599	394,630	6.67	0	394,630	6.67
391.10	COMPUTER HARDWARE	5-SQ	0	24,957,883	7,265,115	4,991,577	20.00	92,120	5,083,697	20.37
391.20	COMPUTER HARDWARE	5-SQ	0	49,300,514	19,333,512	9,860,103	20.00	-506,052	9,354,051	18.97
392.00	TRANSPORTATION EQUIPMENT - FLEET VEHICLES	9-L0.5	15	5,707,929	1,343,654	734,713	12.87	333,772	1,068,485	18.72
394.00	TOOLS, SHOP AND LAB EQUIPMENT	10-SQ	0	14,342,338	6,308,809	1,434,234	10.00	160,356	1,594,590	11.12
396.00	POWER OPERATED EQUIPMENT	26-L2	15	13,672,978	3,163,728	544,560	3.98	-197,141	347,419	2.54
	TOTAL GENERAL PLANT			133,616,347	43,434,150	18,410,459		-74,913	18,335,546	
	TOTAL PLANT STUDIED			3,485,359,357	869,495,293	113,491,746		-6,033,463	107,458,283	3.08
PLANT NOT STUDIED										
	LAND									
	LEASEHOLD IMPROVEMENTS			14,049,621						
	TOTAL PLANT NOT STUDIED			14,049,621						
	TOTAL UTILITY PLANT			3,499,408,978						

ATCO ELECTRIC

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS
AS OF DECEMBER 31, 2008
"LIFE ANALYSIS"

Account (1)	Description (2)	Estimated Survivor Curve (3)	Estimated Net Salvage (4)	Surviving Original Cost at 12/31/2008 (5)	Calculated Accrued Depreciation (6)	Annual Accrual Amount (7)	Rate (8)=(7)/(5) (%)
Transmission Plant							
451.0	Land Rights	75-R3	0	20,674,833.12	4,779,383	304,031	1.47
453.0	Poles and Fixtures	55-R3	(90)	275,251,395.63	78,206,556	5,432,800	1.97
454.0	Overhead Conductors - Poles	60-R4	(50)	155,046,283.70	53,927,986	2,693,090	1.74
454.1	Overhead Conductor - Towers	60-R4	(20)	49,222,215.48	14,823,485	860,794	1.75
455.0	Towers and Fixtures	50-R4	(25)	117,731,599.25	25,341,593	2,480,485	2.11
457.0	Substation Equipment	53-R3	(10)	621,655,247.31	169,527,938	12,792,758	2.06
	Total Transmission Plant			1,239,581,575.49	346,606,941.00	24,565,958	
McNeill Converter Station							
451.02	Land Rights	45-R4	*	21,201.65	10,302	515	2.43
453.02	Poles and Fixtures	45-R3	*	126,968.70	62,086	3,171	2.50
454.02	Overhead Conductors - Poles	45-R3	*	119,137.24	58,091	2,979	2.50
457.02	Substation Equipment	45-R2.5	*	42,907,280.50	16,454,977	1,234,004	2.88
	Total McNeill Converter			43,174,588.09	16,585,456.00	1,240,669	
Distribution Plant							
471.0	Land Rights	75-R3	0	37,948,212.21	5,775,999	569,543	1.50
473.0	Poles Towers and Fixtures	45-R2.5	(50)	503,211,225.25	137,416,832	12,542,591	2.49
474.0	Overhead Conductor	55-R2.5	(65)	315,005,840.13	74,947,596	6,537,604	2.08
474.1	Services - Overhead	50-R4	0	26,155,802.26	9,225,562	539,031	2.06
475.0	Underground Conductor	55-R4	(10)	201,691,265.19	35,646,788	3,871,618	1.92
475.1	Services - Underground	50-R3	0	30,139,904.65	5,697,316	670,714	2.23
476.1	Meters	20-R1.5	**	46,831,216.30	25,370,068	2,679,330	5.72
476.12	Automated Meter Reading	15-R2.5	0	60,856,105.78	36,641,736	3,873,876	6.37
477.1	Substation Equipment	50-R3	(5)	22,136,408.14	9,045,852	463,385	2.09
478.1	Street Lighting and Signal Systems	43-R4	(10)	52,324,807.53	15,728,856	1,263,777	2.42
478.2	Sentinel Lights	31-R1	20	3,366,362.04	1,820,613	101,922	3.03
479.1	Line Transformers	40-R2.5	5	366,774,173.69	96,287,671	10,352,577	2.82
	Total Distribution Plant			1,666,441,323.17	453,604,889.00	43,465,968	
General Plant							
482.0	Structures and Improvements	55-R3	(5)	68,535,159.23	16,757,221	1,368,559	2.00
483.0	Office Furniture and Equipment	15-R3	0	8,530,832.37	2,783,202	599,493	7.03
483.2	Computer Hardware	5-S0.5	0	409,167.71	223,023	62,140	15.19
484.1	Transportation Equipment-Category 1	10-L1.5	10	292,550.57	154,159	28,143	9.62
484.2	Transportation Equipment-Category 2	12-L1	10	24,525,454.04	8,526,821	2,447,047	9.98
484.3	Transportation Equipment-Category 3	25-R3	20	37,064,319.83	9,821,302	1,600,496	4.32
484.4	Transportation Equipment-Category 4	12-R2	20	1,267,002.49	438,536	115,232	9.09
485.0	Tools and Work Equipment	10-R2	0	12,249,310.45	5,278,517	1,272,316	10.39
486.0	Communication Equipment	25-R2	0	95,408,346.00	43,337,782	3,890,036	4.12
488.2	Company Houses	12-L0	85	737,086.76	493,220	45,818	6.22
	Total General Plant			249,019,229.45	87,813,783.00	11,469,280	
	Total Utility Plant in Service			3,198,216,716.20	904,611,069	80,739,875	2.52

* Indicates use of a life span expiring at June 30, 2035.

** Indicates use of a life span expiring at June 30, 2020.

BC Hydro
TABLE 1B - Summary of Existing Components
Profile ID's for Assets Operated or Primarily Operated by BCTC

Profile ID	Description	Estimated Life
11602	Easement/right of way	N/A
11626	Land Rights,Finite Life, 20Yrs	20
11701	Clearing-Transmission	100
11901	Yard Surfacing	35
12001	Trail, Caterpillar	50
12301	Pad, Helicopter	25
12402	Landscaping	25
21102	Erosion Donut &/Or Bank	25
21103	Debris/Avalance Deflector	25
22006	Equipment Shelter	10
25101	Structure - Steel Support	65
25102	Structure, Support, Wood	30
25202	Pole Structures	50
25203	Towers	65
25301	Foundations	40
25401	Trenches and Ducts	50
25502	Ductbanks > 60Kv	50
42201	Resistor - Load Breaking	25
51002	Condenser - Synchronous, Static	40
52102	Transformer - Auto / Bulk System	45
52103	Transformer - Power > 100 Mva	40
52104	Transformer - Power < 100 Mva	45
52106	Transformer - Power - Composite Pool	45
52301	Reactor - Oil	25
52302	Reactor - Dry Type	40
52303	Reactor - Composite Pool	40
52401	Transformer - Oil / 69 Kv & Above	40
52402	Transformer - Gas / Sf6 / 69 Kv & Above	40
52403	Oil, < 69 Kv	35
52404	Transformer - Current, Encaps	45
52405	Transformer - Current, Composite Pool	50
52406	Comb Ct & Vt Transformer	40
52501	Transformer,Voltage,Capacitor	35
52502	Transformer,Voltage,Oil-Fill	40
52503	Transformer,Voltage,Gas-Fill	50
52504	Transformer,Voltage,Encaps.	45
52505	Transformer,Volt,Comp. Pool	40
53101	Capacitor - Shunt	30
53201	Capacitor - Series	35
53202	Metal Oxide Varister (Mov)	35
53301	Capacitor - Coupling	35

BC Hydro
TABLE 1B - Summary of Existing Components
Profile ID's for Assets Operated or Primarily Operated by BCTC

Profile ID	Description	Estimated Life
54102	Breakers - Gas (Sf6) 12/25 Kv	30
54103	Breakers - Bulk/Mon Oil/Air Blast	45
54104	Breakers - Gas (Sf6) 69 To 500 Kv	45
54105	Breakers - Composite Pool	35
54201	Use Individual Disconnect Caus	40
54203	Disconnect - 3 Phase - 12/25 Kv	35
54204	Disconnect - 3 Phase - 69-230 Kv	35
54205	Disconnect - 3 Phase - 500 Kv	35
54401	Switchgear - Metalclad	30
54501	Circuit Recloser	40
54601	Circuit Switcher	30
55101	Overhead Conductor > 60 kV	60
55103	Line Disconnect Switches	25
55302	Cable - Underground > 60 Kv	40
55303	Cable - Submarine > 60 Kv	45
55401	Buswork and Station Conductor	60
55501	Grounding Systems	40
56001	Insulators	55
57001	Surge Arrestor	30
58001	Converter	30
58002	Inverter	30
58101	Var Compensator - Static	40
58201	Resistor, Anode Damping	25
59101	Regulator - Feeder Circuit	30
59201	Charger System, Battery	20
59301	Storage Batteries, Bank	20
59601	Metering, Dcp, Trolleys	35
61001	Fencing	25
65001	Panels/Cubicles, P&C	20
65101	Fault Locating& Reporting	20
67001	Liner, Pvc, Spill Containment	35
67005	Oil Spill Containment	35
67006	Containment System, Oil Spill	35
68001	Carrier System, Power Line	15
68101	Antennae & Waveguide, Microwave	20
68201	Control Center - Master Equipment	12
68202	Terminal Unit - Remote	20
68203	Integrated Control/Data(Icda)	5
68302	Radio - Microwave - Digital	35
68303	Microwave, Conversion Only	20
68401	Multiplex Device, Analog	5

BC Hydro
TABLE 1B - Summary of Existing Components
Profile ID's for Assets Operated or Primarily Operated by BCTC

Profile ID	Description	Estimated Life
68402	Multiplex Device - Digital	20
68503	Radio Equipment, Protection	25
68601	Protection Tone System	20
68602	Digital Teleprotection System	20
68701	Wave Trap / Line Trap	20
68801	Fibre Optic System	20
70001	Cable, Entrance Protection	20
70102	Accelerometers	20
70103	Seismic Monitoring Equipment	20
73001	Cooling System - Air	25
75101	Drier, Air	25
75103	Piping, Stainless Steel	40
75201	Tanks, Steel, Air/Fuel	30
75202	Tank, Fibreglas, Dbl Bottom, Fuel	30
75204	Tanks - Concrete	30
82510	Railcars	35
89001	Intangible/Franchise/Consent	10
89501	Animal Preventative Equipment	20
99404	Transmission - Contributions in Aid	40

BC Hydro
TABLE 1C - Summary of Existing Components
Burrard Thermal Generation Plant

Profile ID	Description	Estimated Life
30101	Boilers, Casing	30
30102	Boiler. Insulation	30
30103	Roof, Boiler	30
30201	Waterwall, Boiler	30
30203	Superheater, High Temp	30
30204	Superheater - Low Temp	30
30205	Reheater, Boiler	30
30301	Header - Drum	40
30501	Piping - High Pressure	40
30601	Fan - Forced Draft	30
30602	Breaching - Flue System	30
30603	Stack, Flue Gases	30
30604	Preheater, Air	30
30605	Burner - Fuel	15
30606	Instrumentation - Boiler	30
30608	Control System, Feedwater	15
30609	Seals - Crown	30
30610	Control System, Fuel	15
30611	Desuperheater System	15
30612	Refractory, Boiler	20
30613	Boiler, Package	30
30801	Transfer System, Ammonia	20
30802	Water Deluge System, Ammonia	30
30803	Vapouriser, Ammonia	20
30804	Compressor, Vapour, Ammonia	15
30805	Piping System, Ammonia	30
30901	Monitoring Equipment - Continuous Emissions	10
30902	Reporting System, Cem	10
30903	Delivery System - Ammonia - Scr	30
30904	Catalyst - Scr	10
31001	Water Intake / Discharge Structure	50
31002	Protection, Cathodic	20
31003	Gates, Inlet/Outlet	30
31004	Screens - Intake	20
31005	Conduit, Intake/Discharge	50
33001	Heat Exchanger, Shell & Tube	30
33002	Pump & Motor	30
33004	Condenser, Boiler	30
34002	Casing Cylinder	30
34004	Turbine - Composite Pool	30
34005	Coils - Stator	30
34006	Rotor / Generator - Thermal	30
34007	Generator - Composite Pool - Thermal	30
34008	Supervisory System, Turbine	20
34009	Cooling System - Hydrogen	30
34015	Turbine Blades Sets	15

BC Hydro
TABLE 1A - Summary of Existing Components
Profile ID's for Assets Owned and Operated by BC Hydro

Profile ID	Description	Estimated Life
11501	Land, and Land Rights (ID's 11501, 11601, and 11604)	N/A
11801	Recreation Facilities	20
12002	Roads - Paved and Gravel	50
12005	Roads and Trails, Composite Pool	50
12101	Tracks, Railway	40
12201	Bridge, Wood	25
12202	Bridge - Steel	46-R3
12203	Bridge - Concrete	75-R2
12401	Drainage System, Yard	50
12501	Wall, Retaining, Steel	50
12502	Wall, Retaining, Concrete	100
21001	Dam - Embankment / Concrete	100-R4
21002	Dam - Crib / Wooden	35-L3
21101	Dike - Protective	100
21102	Erosion Donut &/Or Bank	25-R2
21901	Roofs	30-R1.5
22001	Plant - Concrete Or Steel	50
22002	Commercial - Concrete Or Steel	50-R2.5
22003	Powerhouse - Integral With Dam	100-R4
22004	Building - Wood	15-R1
22005	Building - Composite Pool	60-R2
22006	Equipment Shelter	10-R0.5
22101	Office Trailer / Mobile Home	23-R1
22201	Leasehold Improvements	5
22202	Leashold Improvements	10
23001	Spillway - Separate From Dam	75-R2
23101	Intake Structure - Power	100-R4
23201	Penstock - Steel	75-R4
23202	Penstock - Concrete	100-R4
23203	Penstock - Wood	50-S3
23302	Tank - Surge / Steel	50-R3
23401	Tailrace	100-R3
23501	Canal	100-R3
23601	Stoplogs - Steel	60-R3
23602	Stoplogs, Wood	25
23603	Hoist - Gate	55-R4
23604	Gate	40-R2.5
23605	Gates, Embedded Components	40
23606	Inlet Valves, Penstock & Turbi	50
23701	Trash Racks	50-R2.5
23801	Cranes	60-R3
23901	Fishways - Steel	50-R2.5
23902	Fishways, Concrete	100
24001	Navigation Locks	100
24002	Navigation Lock Gates - Controls	20
24003	Motor	20

BC Hydro
TABLE 1A - Summary of Existing Components
Profile ID's for Assets Owned and Operated by BC Hydro

Profile ID	Description	Estimated Life
24101	Sluiceway - Separate From Dam	100-R3
24201	Tunnels	100-R4
24301	Slope Stabilization	100
24401	Dock / Wharf	25
24402	Ramp, Boat/Barge	20
25201	Poles	50-L4
25501	Ductbanks	50-R3
25502	Ductbanks > 60Kv	50-R3
25601	Barriers & Enclosures	50
25701	Capacitor, <60 Kv	30
30206	Desuperheater/Attemperator	10
30401	Valves, Safety	30
30607	Asbestos Abatement	30
30701	Equipment, Water Treatment	40
31006	Valves	30
31007	Turbine / Penstock Inlet Valves	50-R3
33005	Condenser Air Removal System	15
41001	Runner - Water Wheel	50-R2
41002	Governor System - Turbine	50-R4
41003	Casing - Embedded / Spiral Case	50-R4
41004	Shaft - Turbine	50-R4
41005	Gates, Wicket	50
41006	Cover - Head	50-R4
41007	Turbine - Hydro Composite Pool	50-R4
41008	Bearings For Wicket Gate	25
41501	Draft Tube Water Depression System	25-R3
41601	Unwatering System	25-R3
41701	Turbine Air Injection Blower	25
42001	Coils - Stator	30-R2.5
42002	Rotor - Generator	50-R4
42003	Generator - Composite Pool (Hydro)	50-R3
42101	Excitor - Rotary	40-R1.5
42102	Excitor - Static	40-R4
42104	Excitor - Composite Pool	40-R4
42201	Resistor - Load Breaking	25-R3
42501	Piping, Water Cooling System	40
42502	Monitoring System, Cooling	20
46501	Cooling System, Water	15
46502	Engine - Internal Combustion	25-R2.5
46701	Heat Exchanger	30-R3
47201	Turbine - Gas	25-R3
47401	Fuel System	40
48001	Coils, Stator	40
48002	Rotor, Generator	40
48003	Generator - Composite Pool	30-R2
48004	Generator, Diesel	30
49001	Pump	20-R0.5

BC Hydro
TABLE 1A - Summary of Existing Components
Profile ID's for Assets Owned and Operated by BC Hydro

Profile ID	Description	Estimated Life
49002	Motor	30
49201	Vacuum System	25
51001	Condensor, Synchronous, Rotary	50
51002	Condenser - Synchronous, Static	40-S4
52101	Transformer - Generator / Set-Up	40-R4
52102	Transformer - Auto / Bulk System	45-R4
52103	Transformer - Power > 100 Mva	40-R3
52104	Transformer - Power < 100 Mva	45-R3
52105	Transformer - Station Service	40-R3
52106	Transformer - Power - Composite Pool	45-R3
52201	Distribution Transformers	35-R2
52301	Reactor - Oil	25-R1.5
52302	Reactor - Dry Type	40-R4
52303	Reactor - Composite Pool	40-R4
52401	Transformer - Oil / 69 Kv & Above	40-R4
52402	Transformer - Gas / Sf6 / 69 Kv & Above	40-R1.5
52404	Transformer - Current, Encaps	45-R3
52405	Transformer - Current, Composite Pool	50-R4
52601	Mobile Substations	25-R3
53101	Capacitor - Shunt	30-S4
53201	Capacitor - Series	35-R4
53202	Metal Oxide Varister (Mov)	35-R1
53301	Capacitor - Coupling	35-R4
54101	Breaker, Air/Magnetic	20
54102	Breakers - Gas (Sf6) 12/25 Kv	30-R3
54103	Breakers - Bulk/Mon Oil/Air Blast	45-R4
54104	Breakers - Gas (Sf6) 69 To 500 Kv	45-R2.5
54105	Breakers - Composite Pool	35-L4
54202	Disconnect, 1 Phase, Hookstick	30
54203	Disconnect - 3 Phase - 12/25 Kv	35-R2.5
54204	Disconnect - 3 Phase - 69-230 Kv	35-R2.5
54205	Disconnect - 3 Phase - 500 Kv	35-R2.5
54401	Switchgear - Metalclad	30-R3
54601	Circuit Switcher	30-R4
55102	Overhead Conductor	45-R1
55201	Overhead Conductor Services < 60kV	45
55202	Ug Conductor Services < 60 Kv	45
55301	Underground / Submarine Cable	40-R3
55302	Cable - Underground > 60 Kv	40-R4
55303	Cable - Submarine > 60 Kv	45-R4
55304	Cable, Submarine < 60 Kv	35
58101	Var Compensator - Static	40-R3
58901	Power Supply, Solar Panel	10
59001	Power Supply - Uninterruptible	15-R3
59101	Regulator - Feeder Circuit	30-R3
59401	Meters	25-R2
59402	Meters, Transmission	30

BC Hydro
TABLE 1A - Summary of Existing Components
Profile ID's for Assets Owned and Operated by BC Hydro

Profile ID	Description	Estimated Life
59501	Street Lights	40-R3
59502	Street Lights, Dist. , Leased	40
61101	Alarm/Security System	20
61201	Booms, Floating	15
61202	Booms, Floating Cedar	25
61203	Booms, Oil Containmnet	15
62001	Fire Protection	25
62501	Firefighting Equipment	25
63001	Exercise Equipment	5
67003	Containment Facility, Concrete	50
67004	Spill Pond, Natural	25
67005	Oil Spill Containment	35-R3
68201	Control Center - Master Equipment	12-R2
68204	Distributed Control System	20-R2
68205	Global Positioning Equipment	10
68301	Radio, Microwave, Analog	35
68302	Radio - Microwave - Digital	35-R4
68402	Multiplex Device - Digital	20-S3
68501	Radio Systems, Uhf/Vhff	35
68502	Mobile Dispatch System	5
68901	Telephone Equipment - Pbx/Pax	20-R2
68903	Tel Equip, Monitoring System	5
68904	Telephone System, Cellular	5
70101	Hydrometeorological Equipment	15
70103	Seismic Monitoring Equipment	20-R2
73001	Cooling System - Air	25-S4
74001	Motor - Generator Sets	35-S4
75102	Piping/Valving, Steel	20
75104	Compressor - Air	25-R3
75203	Tanks - Air Stainless/Oil Steel	30-R2
75204	Tanks - Concrete	30-R2
75205	Tanks, Wood	25
75301	Water Supply System	40
80101	Computer, Hardware, Micro (Pc)	4
80103	Computer, Hardware, Input/Output	5
80105	Laptops	3
80204	Storage Device, Disc/Tape	5
80302	Software - Mainframe	10-SQ
80303	Software - Mid-Range Systems	5-SQ
80304	PC Software	4
80305	Software Upgrade, mid-range systems	2
80306	Network Software	5
80401	Stimulator, Training	5
80501	Premise Cabling	7
80502	Routers	5-SQ
80503	Switches	5-SQ
80504	Servers	5-SQ

BC Hydro
TABLE 1A - Summary of Existing Components
Profile ID's for Assets Owned and Operated by BC Hydro

Profile ID	Description	Estimated Life
80508	Misc. Network Equipment	4
81001	Automobiles	8-L2.5
81101	Trucks < 1 Ton- 2 Wheel Drive	8-L2.5
81201	Trucks < 1 Ton- 4 Wheel Drive	8-L2.5
81301	Trucks > 1 Ton-2 Wheel Drive	13-R1.5
81302	Trucks > 1 Ton-4 Wheel Drive	13-R1.5
81401	Trucks >= 1 Ton 4 Wheel Drive	13
81501	Trucks >= 1 Ton 6 Wheel Drive	12
81601	Tractor - Highway	9-L2.5
81701	Aerial Device	13
81702	Line / Service / Van Body	15-R3
81703	Derricks / Diggers	15
81704	Ride-A-Rails	25
82501	Forklift / Pallet Jack	20-R3
82502	Snow Vehicle	20-R3
82503	Sweeper	15
82504	Loader / Backhoe	17-R1.5
82505	Trailer - Reel / Pole / Utility	20-R1.5
82506	Welder, Mobile, Self-Powered	15
82507	Compressor, Mobile, Self-Powered	15
82508	Chipper	15
82512	Regen Plan, Xformer Oil	15
82513	Manlift	15
82514	All Terrain Vehicle	8
82550	Tools and Work Equipment	15
82601	Test / Calibration Equipment	15-SQ
82603	Manufacturing/Test Equipment	15
83001	Boat	15
83002	Boat, Tugboat	20
85001	Office Furniture	15
85003	Signs/Plaques	30
88001	Lab Equipment, Hi-Pwr Lab	20
88002	Lab Equipment, Misc	15
88003	Lab Equipment, Hi-Pwr Lab	15
99401	Generation - Pre 1996 Contributions in Aid	20
99403	Distribution - Pre 1996 Contributions in Aid	45
99405	Substation - Pre 1996 Contributions in Aid	40
99601	Columbia River Treaty	52
99602	Columbia River Treaty - Contributions in Aid	52

BC Hydro
TABLE 1A - Summary of Existing Components
Profile ID's for Assets Owned and Operated by BC Hydro

Profile ID's for Assets Operated or Primarily Operated by BCTC

Profile ID	Description	Estimated Life
11602	Easement/right of way	N/A
11626	Land Rights,Finite Life, 20Yrs	20
11701	Clearing-Transmission	100
11901	Yard Surfacing	35
12001	Trail, Caterpillar	50
12301	Pad, Helicopter	25
12402	Landscaping	25
21102	Erosion Donut &/Or Bank	25
21103	Debris/Avalance Deflector	25
22006	Equipment Shelter	10
25101	Structure - Steel Support	65
25102	Structure, Support, Wood	30
25202	Pole Structures	50
25203	Towers	65
25301	Foundations	40
25401	Trenches and Ducts	50
25502	Ductbanks > 60Kv	50
42201	Resistor - Load Breaking	25
51002	Condenser - Synchronous, Static	40
52102	Transformer - Auto / Bulk System	45
52103	Transformer - Power > 100 Mva	40
52104	Transformer - Power < 100 Mva	45
52106	Transformer - Power - Composite Pool	45
52301	Reactor - Oil	25
52302	Reactor - Dry Type	40
52303	Reactor - Composite Pool	40
52401	Transformer - Oil / 69 Kv & Above	40
52402	Transformer - Gas / Sf6 / 69 Kv & Above	40
52403	Oil, < 69 Kv	35
52404	Transformer - Current, Encaps	45
52405	Transformer - Current, Composite Pool	50
52406	Comb Ct & Vt Transformer	40
52501	Transformer,Voltage,Capacitor	35
52502	Transformer,Voltage,Oil-Fill	40
52503	Transformer,Voltage,Gas-Fill	50
52504	Transformer,Voltage,Encaps.	45
52505	Transformer,Volt,Comp. Pool	40
53101	Capacitor - Shunt	30
53201	Capacitor - Series	35
53202	Metal Oxide Varister (Mov)	35
53301	Capacitor - Coupling	35
54102	Breakers - Gas (Sf6) 12/25 Kv	30
54103	Breakers - Bulk/Mon Oil/Air Blast	45
54104	Breakers - Gas (Sf6) 69 To 500 Kv	45
54105	Breakers - Composite Pool	35
54201	Use Individual Disconnect Caus	40

BC Hydro
TABLE 1A - Summary of Existing Components
Profile ID's for Assets Owned and Operated by BC Hydro

Profile ID	Description	Estimated Life
54203	Disconnect - 3 Phase - 12/25 Kv	35
54204	Disconnect - 3 Phase - 69-230 Kv	35
54205	Disconnect - 3 Phase - 500 Kv	35
54401	Switchgear - Metalclad	30
54501	Circuit Recloser	40
54601	Circuit Switcher	30
55101	Overhead Conductor > 60 kV	60
55103	Line Disconnect Switches	25
55302	Cable - Underground > 60 Kv	40
55303	Cable - Submarine > 60 Kv	45
55401	Buswork and Station Conductor	60
55501	Grounding Systems	40
56001	Insulators	55
57001	Surge Arrestor	30
58001	Converter	30
58002	Inverter	30
58101	Var Compensator - Static	40
58201	Resistor, Anode Damping	25
59101	Regulator - Feeder Circuit	30
59201	Charger System, Battery	20
59301	Storage Batteries, Bank	20
59601	Metering, Dcp, Trolleys	35
61001	Fencing	25
65001	Panels/Cubicles, P&C	20
65101	Fault Locating & Reporting	20
67001	Liner, Pvc, Spill Containment	35
67005	Oil Spill Containment	35
67006	Containment System, Oil Spill	35
68001	Carrier System, Power Line	15
68101	Antennae & Waveguide, Microwave	20
68201	Control Center - Master Equipment	12
68202	Terminal Unit - Remote	20
68203	Integrated Control/Data(Icda)	5
68302	Radio - Microwave - Digital	35
68303	Microwave	20
68401	Multiplex Device, Analog	5
68402	Multiplex Device - Digital	20
68503	Radio Equipment, Protection	25
68601	Protection Tone System	20
68602	Digital Teleprotection System	20
68701	Wave Trap / Line Trap	20
68801	Fibre Optic System	20
70001	Cable, Entrance Protection	20
70102	Accelerometers	20
70103	Seismic Monitoring Equipment	20
73001	Cooling System - Air	25
75101	Drier, Air	25
75103	Piping, Stainless Steel	40
75201	Tanks, Steel, Air/Fuel	30
75202	Tank, Fibreglas, Dbl Bottom, Fuel	30
75204	Tanks - Concrete	30
82510	Railcars	35
89501	Animal Preventative Equipment	20
99404	Transmission - Contributions in Aid	40

BC Hydro

TABLE 1A - Summary of Existing Components
Profile ID's for Assets Owned and Operated by BC Hydro

<u>Burrard Thermal Generation Plant</u>		
Profile ID	Description	Estimated Life
30101	Boilers, Casing	30
30102	Boiler. Insulation	30
30103	Roof, Boiler	30
30201	Waterwall, Boiler	30
30203	Superheater, High Temp	30
30204	Superheater - Low Temp	30
30205	Reheater, Boiler	30
30301	Header - Drum	40
30501	Piping - High Pressure	40
30601	Fan - Forced Draft	30
30602	Breaching - Flue System	30
30603	Stack, Flue Gases	30
30604	Preheater, Air	30
30605	Burner - Fuel	15
30606	Instrumentation - Boiler	30
30608	Control System, Feedwater	15
30609	Seals - Crown	30
30610	Control System, Fuel	15
30611	Desuperheater System	15
30612	Refractory, Boiler	20
30613	Boiler, Package	30
30801	Transfer System, Ammonia	20
30802	Water Deluge System, Ammonia	30
30803	Vapouriser, Ammonia	20
30804	Compressor, Vapour, Ammonia	15
30805	Piping System, Ammonia	30
30901	Monitoring Equipment - Continuous Emissions	10
30902	Reporting System, Cem	10
30903	Delivery System - Ammonia - Scr	30
30904	Catalyst - Scr	10
31001	Water Intake / Discharge Structure	50
31002	Protection, Cathodic	20
31003	Gates, Inlet/Outlet	30
31004	Screens - Intake	20
31005	Conduit, Intake/Discharge	50
33001	Heat Exchanger, Shell & Tube	30
33002	Pump & Motor	30
33004	Condenser, Boiler	30
34002	Casing Cylinder	30
34004	Turbine - Composite Pool	30
34005	Coils - Stator	30
34006	Rotor / Generator - Thermal	30
34007	Generator - Composite Pool - Thermal	30
34008	Supervisory System, Turbine	20
34009	Cooling System - Hydrogen	30
34015	Turbine Blades Sets	15

FORTISALBERTA, INC.

SCHEDULE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2010

LIFE ANALYSIS

Account	Description (1)	Estimated Survivor Curve (2)	Estimated Net Salvage (3)	Surviving Original Cost at 12/31/2010 (4)	Calculated Annual Accrual Amount (5)	Rate (%) (6)=(5)/(4)	Annual Provision For True-Up (7)	Total Depreciation Expense (8)=(5)*(7)	Rate (%) (9)=(8)/(4)
1050	SURFACE AND MINERAL RIGHTS	36-L3	0	13,086,005	394,963.30	3.02	(18,133)	376,830	2.88
1350	BUILDINGS AND/OR MAJOR IMPROVEMENTS - DIST.	25-L1	5	87,731,944	3,844,146.58	4.38	-	3,844,147	4.38
1650	DISTRIBUTION - GENERAL	40-R1.5	10	13,691,435	366,691.13	2.68	11,445	378,136	2.76
1660	DISTRIBUTION - POLES, TOWERS, FIXTURES	45-R1.5	0	840,236,529	22,138,771.26	2.63	(1,079,058)	21,059,713	2.51
1670	DISTRIBUTION - OH CONDUCTORS	45-R1	0	579,735,568	16,298,181.08	2.81	(1,058,527)	15,239,654	2.63
1675	DISTRIBUTION - UG CONDUCTORS	58-R2	0	552,712,739	11,886,556.33	2.15	(1,418,789)	10,467,767	1.89
1685	DISTRIBUTION - TRANSFORMERS / REGULATORS / OCR	27-R0.5	0	609,979,356	25,908,710.93	4.25	-	25,908,711	4.25
1680	DISTRIBUTION - SCADA	10-R2	0	1,135,239	133,704.24	11.78	12,980	146,684	12.92
1825	DISTRIBUTION - STREET LIGHTING	20-R1	0	41,289,296	2,243,846.06	5.43	149,051	2,392,897	5.80
1835	DISTRIBUTION - STREET LIGHT POLES	45-R1.5	0	112,816,095	3,000,159.60	2.66	76,694	3,076,854	2.73
1845	AMR - DIGITAL METERS	15-R0.5	0	79,650,717	8,755,697.28	10.99	489,324	9,245,021	11.61
2050	AMR - SUBSTATION EQUIPMENT	15-R1.5	0	32,156,444	2,927,028.24	9.10	161,366	3,088,394	9.60
2055	AMR - SKID INFRASTRUCTURE	25-R1.5	0	2,162,342	123,650.69	5.72	2,616	126,267	5.84
2100	OFFICE FURNITURE AND EQUIPMENT	15-SQ	0	1,938,307	129,351.76	6.67	-	129,352	6.67
2105	DISTRIBUTION - OFFICE FURNITURE	15-SQ	0	9,397,751	626,829.99	6.67	32,963	659,793	7.02
2110	FLEET VEHICLES (<1 TON)	5-L1	15	18,687,539	3,134,896.30	16.78	807,048	3,941,944	21.09
2200	CORPORATE VEHICLES	3-SQ	50	439,727	54,664.55	12.43	(19,799)	34,866	7.93
2251	VEHICLES OVER 1 TON & OTHER WORK EQUIPMENT	14-S4	15	50,869,533	3,175,835.52	6.24	268,475	3,444,311	6.77
2252	GENERAL TOOLS AND INSTRUMENTS	10-SQ	0	15,521,919	1,552,191.89	10.00	-	1,552,192	10.00
2301	COMPUTER - PCS AND LAPTOPS	3-SQ	0	5,669,174	1,889,535.83	33.33	557,837	2,447,373	43.17
2302	COMPUTER - SERVERS AND OTHER	5-R4	0	18,333,320	3,600,035.04	19.64	585,399	4,185,434	22.83
2303	MOBILE COMMUNICATION EQUIPMENT	7-SQ	0	480,571	68,673.60	14.29	(17,853)	50,821	10.58
2310	SAP	10-R4	0	50,361,481	5,158,884.58	10.24	(456,119)	4,702,766	9.34
2315	MAJOR APPLICATIONS	5-R4	0	9,997,017	1,991,367.78	19.92	2,284,251	4,275,619	42.77
2320	COMPUTER SOFTWARE - OTHER	5-SQ	0	18,132,188	3,626,437.57	20.00	1,163,615	4,790,053	26.42
2330	LOAD SETTLEMENT SOFTWARE	5-R4	0	3,142,339	564,561.94	17.97	79,536	644,088	20.50
	TOTAL DEPRECIABLE PLANT			3,169,355,574	123,595,373		2,614,322	126,209,695	
	OTHER								
	DIGITAL METERS IN STORES			5,603,197	615,791	10.99	51,692	667,483	11.91
	CUSTOMER CONTRIBUTIONS			(614,894,056)	(20,134,307)	3.27	3,339,915	(16,794,392)	2.73
	CUSTOMER CONTRIBUTIONS - SPP			(1,653,323)	(54,137)	3.27	17,642	(36,495)	2.21
	CONTRIBUTIONS: CUSTOMER REQUESTED CHANGES			(66,409,991)	(2,240,041)	3.27	(319,183)	(2,559,224)	3.74
	AESO CONTRIBUTION			101,750,994	3,331,770	3.27	598,601	3,930,371	3.86
	TOTAL OTHER			(577,603,178)	(18,480,923)		3,688,667	(14,792,256)	
	PLANT NOT STUDIED								
	DISTRIBUTION - ANALOG METERS			58,918,918					
	LAND			11,855,819					
	DISTRIBUTION - MAJOR INSPECTIONS			470,072					
	LEASEHOLD IMPROVEMENTS			3,243,064					
	TOTAL PLANT NOT STUDIED			74,487,873					
	TOTAL PLANT IN SERVICE			2,666,240,270	105,114,450		6,302,989	111,417,439	

FORTISEC, INC.

SCHEDULE 2. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2009
DEPRECIATION RELATED TO RECOVERY OF ORIGINAL COST OF INVESTMENT

	DEPRECIABLE WORK (1)	SURVIVOR CURVE (2)	NET SALVAGE (%) (3)	ORIGINAL COST AT DECEMBER 31, 2009 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
GENERATION PLANT								
330.10	LAND RIGHTS	75-R4	0	961,368	(709,439)	1,670,797	3.80	45.7
331.00	STRUCTURES AND IMPROVEMENTS	60-L3	0	12,015,310	4,714,257	7,301,053	1.29	47.2
332.00	RESERVOIRS, DAMS, AND WATERWAYS	70-R4	0	24,443,427	3,290,720	21,152,707	2.01	42.9
333.00	WATER WHEELS, TURBINES, AND GENERATORS	75-R3	0	61,382,405	4,165,975	57,216,430	1.95	47.8
334.00	ACCESSORY ELECTRICAL EQUIPMENT	50-R3	0	27,493,467	7,725,117	19,768,350	2.36	30.4
335.00	OTHER POWER PLANT EQUIPMENT	45-R4	0	40,893,990	8,029,184	32,864,806	2.32	34.7
336.00	ROADS, RAILROADS AND BRIDGES	75-S4	0	1,287,435	233,134	1,054,301	1.49	54.9
	TOTAL GENERATION PLANT			168,477,392	27,448,948	141,028,444	2.08	
TRANSMISSION PLANT								
350.10	LAND RIGHTS	75-R3	0	5,798,520	1,103,235	4,695,285	1.47	55.2
353.00	SUBSTATION EQUIPMENT	50-S4	0	138,236,257	29,775,810	108,460,447	3.44	22.8
355.00	POLES, TOWERS AND FIXTURES	50-R3	0	72,712,210	17,470,103	55,242,107	2.64	28.8
356.00	CONDUCTORS AND DEVICES	60-R3	0	70,447,452	14,363,421	56,084,031	2.05	38.9
359.00	ROADS AND TRAILS	40-R0.5	0	1,121,930	55,044	1,066,886	2.68	35.5
	TOTAL TRANSMISSION PLANT			288,316,368	62,767,613	225,548,755	2.86	
DISTRIBUTION PLANT								
360.10	LAND RIGHTS	75-R3	0	8,477,101	472,271	8,004,830	2.66	35.5
362.00	SUBSTATION EQUIPMENT	55-S3	0	181,230,662	32,248,509	148,982,153	2.20	37.4
364.00	POLES, TOWERS AND FIXTURES	50-R3	0	126,978,444	34,246,501	92,731,943	2.13	34.2
365.00	CONDUCTORS AND DEVICES	45-R3	0	208,986,660	49,392,215	159,594,465	2.57	29.7
366.00	LINE TRANSFORMERS	45-R4	0	98,456,668	15,995,063	82,461,605	3.41	24.6
369.00	SERVICES	75-R4	0	7,292,388	6,475,852	816,536	0.16	71.5
370.00	METERS	15-R1	0	13,276,592	6,809,246	6,467,346	13.28	3.7
371.00	INSTALLATIONS ON CUSTOMERS PREMISES	20-R1	0	937,832	937,832	-	-	0.0
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	40-R4	0	10,274,609	1,482,786	8,791,823	22.98	3.7
	TOTAL DISTRIBUTION PLANT			655,910,986	148,060,275	507,850,711	3.02	
GENERAL PLANT								
390.00	STRUCTURES - FRAME AND IRON	40-R3	0	337,364	266,636	70,668	0.71	29.6
390.10	STRUCTURES - MASONRY	35-R3	0	8,931,826	1,729,033	7,202,793	6.24	12.9
390.20	OPERATIONS BUILDINGS	35-R3	0	12,790,128	2,405,273	10,344,855	6.02	13.5
391.00	OFFICE FURNITURE AND EQUIPMENT	15-SQ	0	5,475,178	3,811,036	1,664,143	3.64	8.4
391.10	COMPUTER EQUIPMENT & SOFTWARE	10-SQ	0	31,957,542	20,400,688	11,556,854	5.01	7.2
391.20	PC COMPUTER EQUIPMENT & SOFTWARE	5-SQ	0	24,929,022	14,475,255	10,453,767	10.48	4.0
392.10	LIGHT DUTY VEHICLES	8-L3	20	6,766,552	186,381	5,226,851	18.72	4.1
392.20	HEAVY DUTY VEHICLES	20-L3	20	10,785,689	2,413,034	6,215,518	3.86	14.9
394.00	TOOLS AND WORK EQUIPMENT	15-SQ	0	10,869,029	6,546,629	4,322,400	4.03	9.9
397.00	COMMUNICATIONS STRUCTURES AND EQUIPMENT	15-SQ	0	22,698,403	7,165,405	15,532,998	8.05	8.5
	TOTAL GENERAL PLANT			135,500,733	59,399,439	72,590,846	7.15	
	TOTAL DEPRECIABLE PLANT			1,245,205,480	297,676,275	947,018,757	3.30	
PLANT NOT STUDIED								
114.0	UTILITY PLANT ACQUISITION ADJUSTMENT			11,912,000	4,839,225	-	-	-
350.0	LAND RIGHTS			7,204,996	-	-	-	-
360.0	LAND RIGHTS			2,456,724	-	-	-	-
369.0	LAND			11,287,255	34,055	-	-	-
390.9	LEASEHOLD IMPROVEMENTS			4,401,334	2,054,075	-	-	-
	TOTAL NON - DEPRECIABLE PLANT			37,272,309	6,927,365	-	-	-
	TOTAL PLANT			1,285,477,789	304,603,630	947,018,757	41,204,242	41,235,054

*minimum life of 4 years.

NEWFOUNDLAND AND LABRADOR HYDRO

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST AND ANNUAL ACCRUALS
RELATED TO ESTIMATED ORIGINAL COST AT DECEMBER 31, 2007

Account (1)	Description (2)	Estimated Survivor Curve (3)	Surviving Original Cost as at December 31, 2007 (4)	Calculated Accumulated Depreciation (5)	Amount (6)	Annual Accrual		Total (8)=(6)+(7)	Rate (9)=(8)/(4)
						True-Up (7)			
001	AIRCRAFT WARNING MARKER LIGHT	25-R3	484,112.14	224,041	19,987	4,188.65	4,188.65	24,175.65	4.99
011	AUX COOLING SYST - TURBO GEN	30-R3	219,227.64	198,757	5,545	(2,755.59)	(2,755.59)	2,789.41	1.27
013	AUXILIARY POWER - DIESEL UNIT	25-L1	1,063,187.24	715,854	32,933	21,343.53	21,343.53	54,276.53	5.11
015	AUX POWER - EMERG HYDRO	25-L1	128,320.24	105,093	2,967	12,142.30	12,142.30	15,109.30	11.77
017	BATTERY-DC DISTRIBUTION BRD.	25-R2.5	312,092.40	229,397	10,659	(2,500.87)	(2,500.87)	8,158.13	2.61
019	BATTERY BANKS	25-R2.5	4,239,006.13	1,128,605	191,407	(17,893.47)	(17,893.47)	173,513.53	4.09
021	BATTERY CHARGERS	25-R2.5	2,382,641.06	800,494	103,946	(10,445.34)	(10,445.34)	93,500.66	3.92
023	BLED-STREAM SYSTEMS	30-R2.5	1,407,528.00	1,194,485	36,611	(17,384.09)	(17,384.09)	19,226.91	1.37
025	BOILER STEAM GENERATORS	30-R2.5	29,970,210.22	20,669,841	894,848	(254,242.96)	(254,242.96)	640,605.04	2.14
027	BOILER VENTS AND DRAINS	30-R2.5	3,143,020.58	419,290	129,374	(2,579.50)	(2,579.50)	126,794.50	4.03
031	BOOMS - TIMBER	20-R3	263,995.47	243,576	9,263	5,660.48	5,660.48	14,923.48	5.65
033	BRIDGES	50-R4	4,257,163.40	1,631,410	88,624	(12,494.79)	(12,494.79)	76,129.21	1.79
035	BUILDINGS-ALTERNATOR MODULE	35-R3	1,856.25	1,081	53	-	-	53.00	2.86
037	BUILDINGS-AUXILIARY BUILDING	35-R3	586,248.53	112,502	18,530	(326.09)	(326.09)	18,203.91	3.11
039	BUILDINGS-CONCRETE	35-R3	25,691,660.26	13,310,095	745,846	266,476.31	266,476.31	1,012,322.31	3.94
041	BUILDINGS-CONTROL MODULE	35-R3	213,522.65	54,612	6,687	1,951.97	1,951.97	8,638.97	4.05
043	BUILDINGS-COMMUNICATIONS	35-R3	935,525.04	132,188	30,054	(5,164.72)	(5,164.72)	24,889.28	2.66
045	BUILDINGS-FIBERGLASS	35-R3	11,150.05	7,263	302	(105.04)	(105.04)	196.96	1.77
047	BUILDINGS-FUEL FORWARDING MOD	35-R3	35,711.60	27,776	911	-	-	911.00	2.55
051	BUILDINGS-MAINTENANCE BUILDING	35-R3	333,884.32	191,129	9,459	(5,677.82)	(5,677.82)	3,781.18	1.13
053	BUILDINGS-METAL	45-R3	22,775,907.56	10,910,844	517,823	(107,503.98)	(107,503.98)	410,319.02	1.80
055	BUILDINGS-OFF LOADING MODULE	35-R3	67,850.19	29,178	1,976	(405.19)	(405.19)	1,570.81	2.32
057	BUILDINGS-SHIELDED ROOMS	35-R3	15,382.43	7,082	457	-	-	457.00	2.97
059	BUILDINGS-SWITCHGEAR MODULE	35-R3	10,559.09	6,402	298	(188.86)	(188.86)	109.14	1.03
061	BUILDINGS-TRAILERS	35-R3	1,067,391.44	521,963	31,112	(12,770.70)	(12,770.70)	18,341.30	1.72
063	BUILDINGS-WOODEN	35-R3	21,937,292.37	6,867,110	673,989	(122,025.49)	(122,025.49)	551,963.51	2.52
065	BUS DUCT GENERATOR	45-R3	825,804.04	304,214	19,409	(3,629.90)	(3,629.90)	15,779.10	1.91
067	BUSWORK AND HARDWARE	45-R3	5,953,089.29	2,829,271	135,481	15,121.92	15,121.92	150,602.92	2.53
069	CABLE-COMMUNICATIONS-METALLIC	30-R4	31,911.98	22,533	1,023	-	-	1,023.00	3.21
071	CABLE-COMMUNICATIONS-OPTIC	30-R4	1,696,529.98	354,445	59,733	(23,837.18)	(23,837.18)	35,895.82	2.12
073	CABLE - SUBMARINE	40-R4	8,778,134.42	3,832,540	227,955	(54,002.48)	(54,002.48)	173,952.52	1.98
075	CABLE - UNDERGROUND	45-R3	40,030.00	23,446	885	1,253.80	1,253.80	2,138.80	5.34
077	CABLE TRNCH/DUCT/EMBED CONDUIT	45-R3	1,907,240.16	1,036,224	42,419	(3,645.81)	(3,645.81)	38,773.19	2.03
079	CABLES - 4160 VOLT	40-R2.5	243,276.00	171,747	5,509	(1,524.36)	(1,524.36)	3,984.64	1.64
081	CABLES - 600 VOLT	40-R2.5	1,033,050.96	651,472	24,527	13,426.58	13,426.58	37,953.58	3.67
083	CABLES - CONTROL	30-R4	6,064,911.72	4,263,840	190,196	193,847.14	193,847.14	384,043.14	6.33
085	CABLES - POWER 5KV & ABOVE	40-R2.5	315,010.13	130,495	8,270	3,142.64	3,142.64	11,412.64	3.62

087	CABLES - POWER CABLE	40-R2.5	989,909.35	325,989	27,016	(403.50)	26,612.50	2.69
089	CABLES - TRAYS AND CONDUIT	40-R2.5	1,266,027.63	744,221	30,614	(3,648.63)	26,965.37	2.13
091	CANALS	100-R4	119,719,944.84	30,701,355	1,263,580	440,177.96	1,703,757.96	1.42
093	CAPACITORS	35-R4	1,064,424.32	434,119	31,249	19,823.37	51,072.37	4.80
095	CHEMICAL FEED SYSTEM	40-R3	573,005.19	254,371	14,833	(11,364.72)	3,468.28	0.61
099	CIRCUIT BREAKERS	42-R3	16,417,381.55	8,076,864	396,735	119,326.06	516,061.06	3.14
101	CIRCULATING WATER-INTAKE SC&DR	30-R3	836,023.50	737,836	22,003	(9,820.36)	12,182.64	1.46
103	CIRCULATING WATER - OTHER	30-R3	2,007,816.50	1,666,876	56,651	(11,248.71)	45,402.29	2.26
105	CIRCULATING WATER - PUMPS	30-R3	1,592,150.84	661,629	54,501	(5,593.78)	48,907.22	3.07
107	CIRCULATING WATER-SCR WASH PM	30-R3	24,556.00	20,737	680	156.85	836.85	3.41
109	COMPRESSED AIR STARTING SYSTEM	31-R3	157,914.64	44,098	5,486	116.87	5,602.87	3.55
111	COMPRESSED AIR SYS-AIR RECIEV	31-R3	425,261.67	274,283	12,930	(1,072.82)	11,857.18	2.79
113	COMPRESSED AIR SYS-COMP & DRS	31-R3	1,861,794.56	803,847	62,128	(5,167.49)	56,960.51	3.06
115	COMPRESSED AIR SYS-INTR AIR DR	31-R3	605,291.87	250,643	20,422	(2,680.82)	17,741.18	2.93
117	COMPRESSED AIR SYS- OTHER	31-R3	1,282,026.63	731,773	40,079	(391.37)	39,687.63	3.10
119	COMPUTERS	5-SQ	6,671,494.21	3,950,447	1,190,620	146,532.50	1,337,152.50	20.04
123	CONDENSERS	10-R3	1,645,234.00	1,645,234	-	-	-	-
125	CONDENSERS-AIR REMOVAL SYSTEM	10-R3	216,454.00	216,454	-	-	-	-
127	CONDENSERS - OTHER	10-R3	358,313.63	351,313	4,243	43,471.25	47,714.25	13.32
129	CONDUCTOR - 1192.5MCM/ACSR	50-R3	6,114,401.28	3,690,103	120,167	106,669.39	226,836.39	3.71
131	CONDUCTOR - 266.8MCM / ACSR	50-R3	5,431,476.49	2,231,526	113,347	(4,833.44)	108,513.56	2.00
133	CONDUCTOR - 397.5MCM / ACSR	50-R3	330,975.99	233,338	6,222	6,905.16	13,127.16	3.97
135	CONDUCTOR - 4/0 BARE / ACSR	50-R3	206,314.76	148,243	3,836	(2,428.60)	1,407.40	0.68
137	CONDUCTOR - 477ACSR	50-R3	5,034,795.62	1,856,377	107,359	50,050.20	157,409.20	3.13
139	CONDUCTOR - 562.5MCM / ACSR	50-R3	8,946,319.60	4,180,431	184,738	63,125.70	247,863.70	2.77
141	CONDUCTOR - 636MCM / ACSR	50-R3	29,560,854.74	14,006,119	609,054	354,783.13	963,837.13	3.26
143	CONDUCTOR - 795MCM / ACSR	50-R3	11,559,974.09	3,592,641	247,641	65,791.21	313,432.21	2.71
145	CONDUCTOR - PRIMARY	50-R3	15,991,892.56	4,870,608	346,051	6,741.22	352,792.22	2.21
147	CONDUCTOR - SECONDARY	50-R3	3,632,532.40	1,365,486	77,225	(2,445.97)	74,779.03	2.06
149	CONDUCTOR - SERVICE	50-R3	6,972,873.04	2,346,013	149,765	8,604.15	158,369.15	2.27
151	CTL/MTR/RELAYING-OSCGPH-AUTO	35-R3	360,050.45	99,993	11,137	(792.50)	10,344.50	2.87
153	CTL/MTR/RELAYING - OTHER	35-R3	11,961,408.38	5,376,032	351,476	47,831.41	399,307.41	3.34
155	CTL/MTR/RELAYING-STN ALARM PNL	35-R3	374,556.81	157,002	11,139	621.35	11,760.35	3.14
157	CTL/MTR/RELAYING-SYNCH. PANEL	35-R3	247,078.29	145,499	6,828	2,164.69	8,992.69	3.64
159	CTL/MTR/RELAYING-TEMP/FREQ PNL	35-R3	132,007.45	90,501	3,513	1,734.53	5,247.53	3.98
161	CTL/MTR/RELAYING-TIME ERR PNL	35-R3	57,545.08	41,707	1,479	1,484.07	2,963.07	5.15
163	CTL/MTR/RELAYING-UNIT CTL PNL	35-R3	2,003,958.05	1,059,624	56,854	7,466.30	64,320.30	3.21
165	CTL/MTR/RELAYING-UNIT PROT PNL	35-R3	2,400,700.32	1,171,250	70,060	33,194.66	103,254.66	4.30
167	CTL/MTR/RELAYING-VOLTMW PNL	35-R3	208,024.13	131,626	5,705	(643.00)	5,062.00	2.43
169	COOLING SYSTEMS	30-R3	3,334,626.04	1,555,338	112,730	(19,888.15)	92,841.85	2.78
171	COUNTERPOISE	40-R3	3,579,709.69	1,558,152	92,123	39,152.73	131,275.73	3.67
173	CRANE - OVERHEAD	60-R2	340,910.80	74,429	6,850	107.94	6,957.94	2.04
175	CRANE - POWER HOUSE	60-R2	6,059,107.93	2,151,996	110,647	54,846.40	165,493.40	2.73
177	CRANE - PUMPHOUSE	60-R2	116,865.00	57,583	1,958	(1,378.56)	579.44	0.50
179	DAMS AND DYKES	100-R4	179,250,975.99	50,282,802	1,892,359	729,643.82	2,622,002.82	1.46
181	DIESEL COOLING SYSTEM	20-R2.5	365,526.50	149,576	19,249	888.21	20,137.21	5.51
183	DIESEL ENGINES - EMERG DIESEL	20-R2.5	97,542.86	14,319	5,726	286.76	6,012.76	6.16

185	DIESEL ENGINES - DIESEL GEN	20-R2.5	5,601,094.59	2,964,686	67,799.49	333,285.49	5.95
187	DIESEL ENGINES	20-R2.5	16,677,335.60	9,226,911	186,183.92	968,049.92	5.80
189	DISCONNECT SWITCHES	42-R3	9,572,581.16	4,627,217	48,204.10	280,322.10	2.93
191	DRAFT TUBE LINER	100-R4	357,656.99	117,158	988.54	4,738.54	1.32
193	DYKES AND LINERS	100-R4	2,110,417.13	389,579	(13,305.48)	9,038.52	0.43
195	ELEVATORS	30-R3	89,800.00	82,275	-	2,254.00	2.51
197	EMS - COMPUTERS	20-R3	9,786,067.01	7,603,251	-	437,469.00	4.47
199	EMS - MIMIC BOARD	20-R3	647,702.11	502,514	(13,221.28)	15,733.72	2.43
201	EMS - OTHER	20-R3	611,557.91	462,762	17,868.84	17,868.84	2.92
203	EMS - OPERATING CONSOLE	20-R3	664,593.93	518,716	-	29,641.00	4.46
205	EMS - PDC-POWER DIST. CTL	20-R3	199,681.48	155,851	-	8,906.00	4.46
207	EMS - PRINTERS	20-R3	84,300.60	65,797	-	3,760.00	4.46
209	EMS - RECORDERS	15-R3	164,628.50	150,256	-	7,645.00	4.64
211	EMS - REMOTE TERMINAL UNIT	15-R3	824,274.22	525,092	51,490	36,134.87	4.38
215	EMS - UPS	5-SQ	530,609.23	365,326	47,224	56,781.14	10.70
217	ENVIRONMENTAL EQUIPMENT	25-R2	1,473,120.53	428,242	66,357	58,249.83	3.95
219	FEEDWATER-FRESH H2O INLET SYS	30-R3	629,877.00	567,447	16,159	7,237.87	1.15
221	FEEDWATER - RESERVE SYSTEM	30-R3	535,911.76	447,580	15,024	11,775.94	2.20
223	FENCING	37-R3	4,514,394.02	2,041,896	(24,433.63)	100,875.37	2.23
225	FIRE FIGHTING-BLDG FIRE PROT	35-R3	857,947.97	277,941	26,331	24,652.79	2.87
227	FIRE FIGHTING-DELUGE SYS XFMRs	35-R3	942,251.39	603,259	26,060	9,754.44	1.04
229	FIRE FIGHTING - OTHER	35-R3	1,675,684.89	574,681	50,309	45,338.04	2.71
231	FIRE FIGHTING-PWRHSE PROT SYS	35-R3	2,726,155.51	1,670,956	75,583	56,020.03	2.05
233	FIRE FIGHTING-WET/DRY SPRINKLER	35-R3	779,030.20	350,102	23,149	24,669.60	3.17
235	FOOTINGS (CONC)-STL STRUCTURES	35-R3	1,004,052.20	341,704	30,385	38,497.71	3.83
237	FOUNDATIONS (CONC) FOR BLDGS	35-R3	2,825,798.98	1,697,793	77,546	121,735.58	4.31
239	FOUNDATIONS (CONC) FOR EQUIP	35-R3	13,489,263.72	7,660,451	372,635	654,275.60	4.85
241	FREQUENCY CONVERSION - CONVERTOR	32-R4	1,533,579.20	1,252,383	43,483	276,929.79	18.06
243	FREQUENCY CONVERSION - ELEC REOSTAT	32-R4	41,543.00	35,607	1,167	8,148.76	19.62
245	FREQUENCY CONVERSION - EXCITER	32-R4	115,847.92	96,673	3,293	20,931.70	18.07
247	FREQUENCY CONVERSION - STARTING MOTOR	32-R4	4,000.00	3,428	112	784.16	19.60
249	FUEL OIL ADDITIVES SYSTEM	40-R1	181,118.57	82,605	4,508	1,288.17	0.71
251	FUEL OIL STORAGE SYST-OTHER	40-R1	1,565,462.29	938,471	34,169	14,085.63	0.90
253	FUEL OIL STORAGE TANKS	40-R1	7,181,352.92	2,891,486	199,034	137,661.91	1.92
255	FUEL OIL SYSTEMS	40-R1	2,477,311.15	1,035,915	66,034	49,154.81	1.98
257	FUEL PIPE & TRANS FACILITIES	40-R1	3,992,052.98	1,322,116	117,122	76,780.87	1.92
259	FUEL STORAGE TKS - UNDERGROUND	40-R1	2,379,220.71	1,029,485	62,398	27,735.87	1.17
261	FUEL SYSTEM - LIGHT OIL SYSTEM	40-R1	258,960.68	144,484	5,905	3,115.47	1.20
263	GAS TURB-AIR FLOWTRATION SYS	42-R4	792,006.21	358,683	19,466	10,960.55	1.38
265	GAS TURB-ALTERNATOR MODULE	42-R4	2,256,562.88	1,619,091	52,241	52,241.00	2.32
267	GAS TURBINE - CLUTCH	42-R4	312,727.64	182,028	7,467	3,982.27	1.27
269	GAS TURBINE - CONTROL SYSTEM	42-R4	1,991,366.32	791,713	49,389	23,545.69	1.18
271	GAS TURBINE-FUEL FORWARD SYST	42-R4	597,659.19	304,263	14,494	8,193.96	1.37
273	GAS TURBINE - JET ENGINES	42-R4	10,673,380.13	5,722,509	(110,477.13)	146,300.87	1.37
275	GAS TURB-MAIN LUBE OIL SET	42-R4	958,647.43	449,498	23,457	13,494.20	1.41
277	GAS TURBINE - OFF-LOADING SYST	42-R4	246,381.41	123,322	5,986	3,393.98	1.38
279	GAS TURBINE - POWER TURBINE	42-R4	11,048,948.88	5,646,153	(143,295.04)	124,964.96	1.13

281	GAS TURB-SWITCHGEAR MODULE	42-R4	974,029.49	405,388	23,872	(7,280.28)	16,591.72	1.70
283	GATES - HEATING SYSTEM	75-R4	169,619.60	51,154	2,373	(115.98)	2,257.02	1.33
285	GATES - HOIST	75-R4	4,600,834.73	1,645,130	64,347	29,715.60	94,062.60	2.04
287	GATES - DRAFT TUBE	75-R4	414,476.40	155,161	5,783	2,640.05	8,423.05	2.03
289	GATES - EMERGENCY	75-R4	180,957.75	83,596	2,500	1,089.56	3,589.56	1.98
291	GATES - WATER CONTROL	75-R4	10,077,459.85	3,638,841	140,557	60,443.51	201,000.51	1.99
293	GENERATOR - OTHER	50-R3	22,889,981.92	11,899,858	463,987	8,298.31	472,285.31	2.06
295	GENERATOR - ROTOR	50-R3	30,008,017.61	12,184,427	627,246	80,497.12	707,743.12	2.36
297	GENERATOR - STATOR	50-R3	14,647,175.90	7,429,153	298,081	21,783.29	319,864.29	2.18
299	GLYCOL SYSTEM - COOLING	30-R3	620,703.54	384,578	19,944	(5,403.00)	14,541.00	2.34
301	GOVERNOR	50-R3	8,935,657.79	2,937,781	191,842	55,192.06	247,034.06	2.76
303	GREASING SYSTEMS - AUTOMATIC	20-R2.5	40,355.00	40,355	-	-	-	-
305	GROUND WIRE - OVERHEAD	50-R4	1,785,557.21	750,105	36,921	14,961.06	51,882.06	2.91
307	GROUND WIRE - POLE	50-R4	94,614.87	46,547	1,951	1,372.24	3,323.24	3.51
309	GROUNDING	50-R4	4,358,975.07	1,738,399	90,124	9,331.28	99,455.28	2.28
311	H.P. FEED - BOILER FEED PUMPS	30-R2.5	1,949,827.82	1,461,019	56,290	(26,044.76)	30,245.24	1.55
313	HP FEED-CLOSED TYPE HEAT EXCH	30-R2.5	2,906,417.30	1,595,213	95,793	(52,291.88)	43,501.12	1.50
315	H.P. FEED - OTHER	30-R2.5	2,666,806.02	2,129,507	72,189	(24,329.04)	47,859.96	1.79
319	HRDWIRED SUPRVSRY - REMOTE EQP	20-R3	15,601.25	13,138	657	3,127.03	3,784.03	24.25
321	HELICOPTER LANDING PAD	25-R3	7,976.40	7,509	224	-	224.00	2.81
323	HIGH PRESSURE STEAM SYSTEM	30-R2.5	3,059,237.00	2,463,019	84,686	(22,311.67)	62,374.33	2.04
325	HYDROGEN AND CO2 SYSTEM	35-R3	27,720.19	21,341	710	(273.92)	436.08	1.57
327	INFORMATION DELIVERY SYS - ECC	20-R3	180,049.04	90,102	9,183	-	9,183.00	5.10
329	INSTRUMENTATION - BURNER MGMT	22-R2.5	1,102,938.96	748,903	46,051	3,632.63	49,683.63	4.50
331	INSTRUMENTATION - COMPUTER	22-R2.5	1,351,964.72	725,246	61,093	(45,326.98)	15,766.02	1.17
335	INSTRUMENTATION-INST/CTL PNL	22-R2.5	3,784,970.14	3,476,309	116,437	92,002.27	208,439.27	5.51
337	INSTRUMENTATION - OTHER	22-R2.5	1,156,281.07	790,632	46,684	(9,281.96)	37,402.04	3.23
339	INSTRUMENTATION-STM TEMP CTLS	22-R2.5	6,581,755.49	2,626,929	316,020	(35,224.59)	280,795.41	4.27
341	INSULATOR - PIN TYPE	22-R2.5	981,722.94	670,614	40,894	(21,686.75)	19,207.25	1.96
343	INSULATORS - POST TYPE	28-R3	146,316.37	101,004	4,888	582.44	5,470.44	3.74
345	INSULATORS - POST TYPE	28-R3	5,589,979.94	2,589,570	205,239	42,146.09	247,385.09	4.43
347	INSUL-SUSPENSION (50KV & UP)	28-R3	29,827,491.32	11,054,020	1,123,166	319,291.45	1,442,457.45	4.84
349	INSUL-SUSPENSION (BELOW 50KV)	28-R3	80,737.57	24,419	3,115	368.87	3,483.87	4.32
351	INTAKE STRUCTURES	100-R4	19,436,444.76	4,813,215	205,146	67,863.86	273,009.86	1.40
353	INVERTERS	50-R3	474,497.70	87,317	10,600	(5,342.17)	5,257.83	1.11
355	ISOLATION EQUIPMENT	30-R2.5	84,163.11	16,424	3,218	(1,276.59)	1,941.41	2.31
357	LP FEED-CLOSED TYPE HEAT EXCH	30-R2.5	348,770.13	283,076	9,552	(3,100.83)	6,451.17	1.85
359	LP FEED-CONDENSATE EXT. PUMPS	30-R2.5	685,269.97	547,713	19,116	(4,549.45)	14,566.55	2.13
361	LP FEED-CONDENSATE POLISHER PLT	30-R2.5	2,160,052.56	1,577,054	64,370	(5,602.86)	58,767.14	2.72
363	L.P. FEED - OTHER	30-R2.5	800,030.84	591,285	22,841	(10,732.76)	12,108.24	1.51
365	L.V. SWITCHING - BUSWORK	50-R4	1,473,384.69	701,638	30,435	24,416.48	54,851.48	3.72
367	LV SWITCHING-CIRC.BKRS/RECLSRs	50-R4	716,915.33	354,953	14,773	12,255.50	27,028.50	3.77
369	LV SWITCHING-DISCONN. SWITCHES	50-R4	43,646.42	24,603	887	574.33	1,461.33	3.35
371	LV SWITCHING GRNDING XFMRs	50-R4	13,381.22	5,175	280	157.13	437.13	3.27
373	LV SWITCHING - INST XFMRs	50-R4	74,887.78	44,344	1,508	1,702.49	3,210.49	4.29
375	LV SWITCHING-LIGHTNING ARREST.	50-R4	9,457.33	5,306	193	212.74	405.74	4.29
381	LAND ACQUISITIONS	N/D	3,820,512.09	-	-	-	-	-

383	40-R3	LAND IMPROVEMENTS	12,717,138.29	6,880,163	317,383	19,508.40	336,891.40	2.65
385	35-R3	LIGHTING SYSTEM - SWITCHYARD	459,028.10	329,275	12,025	9,783.44	21,808.44	4.75
387	35-R3	LIGHTING SYS 600/120 V OUTDOOR	128,313.68	100,873	3,232	(1,702.04)	1,529.96	1.19
389	50-R4	LIGHTNING ARRESTOR	5,559,323.13	994,751	117,488	(7,057.32)	110,430.68	1.99
391	25-R2	LINE COUPLING EQUIPMENT	30,110.06	23,962	965	-	965.00	3.20
393	25-R2	MAIN BREAKERS	582,492.30	226,114	24,971	6,817.32	31,788.32	5.46
395	35-R3	MARINE TERMINAL - ELECT SYS	58,496.00	50,388	1,381	-	1,381.00	2.36
397	35-R3	MARINE TERMINAL - OIL BOOM	259,352.03	91,266	7,936	(3,014.25)	4,921.75	1.90
399	35-R3	MARINE TERMINAL - PIPING	480,654.74	365,522	12,036	(3,278.89)	8,757.11	1.82
401	35-R3	MARINE TERMINAL - STRUCTURE	2,550,366.46	2,135,852	61,336	-	61,336.00	2.40
403	25-R3	MTLCLAD SWGR CUB/EQP 4KV/600V	1,849,870.49	1,461,479	61,925	15,920.38	77,845.38	4.21
405	25-R2	METER TEST SWITCHES	60,734.65	39,604	2,192	1,217.47	3,409.47	5.61
407	40-R3	METERING TANKS	312,610.79	170,292	7,850	3,758.06	11,608.06	3.71
409	25-R4	METERS - DEMAND	1,454,089.18	665,349	58,659	21,271.79	79,930.79	5.50
411	25-R4	METERS - DOMESTIC	1,267,091.29	649,837	51,051	11,858.45	62,909.45	4.96
413	25-R4	METERS - OTHER	247,645.03	80,037	10,373	1,348.61	11,721.61	4.73
415	20-R4	MICROWAVE DISH	66,953.39	50,045	3,217	(3,144.53)	72.47	0.11
417	35-R2.5	MISC UNITS OF PROP	15,131,539.08	6,739,829	450,520	145,626.95	596,146.95	3.94
419	7-SQ	MOBILE - A.T.V.'S	508,202.68	201,652	68,633	(6,185.80)	62,447.20	12.29
421	25-R2	MOBILE - AIR COMPRESSORS	200,970.10	110,033	7,835	(4,622.57)	3,212.43	1.60
423	7-SQ	MOBILE - ARGOS	30,211.03	19,783	2,318	(515.11)	1,802.89	5.97
425	7-SQ	MOBILE - ATTACHMENTS	502,363.10	444,821	21,010	17,973.91	38,983.91	7.76
429	7-SQ	MOBILE - FLEXTAC	1,192,753.47	504,811	125,154	16,255.37	141,409.37	11.86
431	17-L3	MOBILE - FORKLIFTS	363,506.94	259,538	18,951	-	18,951.00	5.21
435	17-L3	MOBILE - LOADERS/GRADERS	1,063,610.22	506,484	61,242	(13,569.01)	47,672.99	4.48
437	7-SQ	MOBILE - SNOWMOBILES	3,527,289.43	3,471,718	59,830	202,408.33	262,238.33	7.43
439	7-SQ	MOBILE - TRAILERS	691,397.10	258,963	94,745	(8,179.42)	86,565.68	12.52
441	7-SQ	MOBILE - TRAILERS	1,326,546.34	1,152,731	51,482	51,871.20	103,353.20	7.79
443	20-R4	MULTIPLY EQUIPMENT	4,545,204.30	1,824,869	234,256	(92,193.94)	142,062.06	3.13
444	20-SQ	OFFICE EQUIPMENT-MECHANICAL	1,200,194.04	490,050	57,456	(30,230.00)	27,226.00	2.27
445	20-SQ	OFFICE FURNITURE	4,168,264.90	3,224,663	188,658	(33,357.77)	155,300.23	3.73
447	25-R2	P.C.B. STORAGE CONTAINER	42,479.84	26,146	1,585	(795.34)	789.66	1.86
449	20-R4	PABX-PRIV. AUTO BRANCH EXCH	1,181,008.55	161,218	62,507	(6,320.88)	56,186.12	4.76
451	65-R4	PENSTOCK	58,908,420.66	23,696,273	940,504	464,223.79	1,404,727.79	2.38
453	46-R4	POLE CRIB FOUNDATIONS	3,975,732.41	1,022,383	90,924	(6,725.47)	84,198.53	2.12
455	46-R4	POLE HARDWARE	65,832,996.09	17,398,468	1,502,590	(21,761.88)	1,480,828.12	2.25
457	46-R4	POLE LINES WOOD (TELECONTROL)	69,696.79	38,129	1,546	(845.07)	700.93	1.01
459	46-R4	POLE STRUCTURES WOOD TYPE 1	7,321,907.18	4,319,404	159,750	69,642.05	229,392.05	3.13
461	46-R4	POLE STRUCTURES WOOD TYPE 2	3,973,703.90	2,836,130	83,993	107,951.95	191,944.95	4.83
463	46-R4	POLE STRUCTURES WOOD TYPE 3	309,367.21	193,800	6,658	3,034.34	9,692.34	3.13
465	46-R4	POLE STRUCTURES WOOD TYPE 4	6,738.62	5,206	139	(45.09)	93.91	1.39
469	46-R4	POLE STRUCTURES WOOD TYPE 6	11,801.33	7,775	255	-	255.00	2.16
471	46-R4	POLE STRUCTURES WOOD TYPE A	27,862,521.10	10,684,261	630,181	331,512.82	961,693.82	3.45
473	46-R4	POLE STRUCTURES WOOD TYPE AA	2,749,801.82	737,274	62,737	20,213.99	82,950.99	3.02
475	46-R4	POLE STRUCTURES WOOD TYPE AAW	197,019.05	73,506	4,481	2,300.22	6,781.22	3.44
477	46-R4	POLE STRUCTURES WOOD TYPE AG	372,807.72	162,045	8,415	4,778.07	13,193.07	3.54
479	46-R4	POLE STRUCTURES WOOD TYPW AGW	35,022.64	13,914	795	447.26	1,242.26	3.55

481	POLE STRUCTURES WOOD TYPE AW	46-R4	7,677,897.98	2,862,157	174,502	70,015.18	244,517.18	3.18
483	POLE STRUCTURES WOOD TYPE AWX	46-R4	782,209.89	216,215	17,912	(4,591.49)	13,320.51	1.70
485	POLE STRUCTURES WOOD TYPE AX	46-R4	512,153.18	260,499	11,445	7,721.68	19,166.68	3.74
487	POLE STRUCTURES WOOD TYPE B	46-R4	971,399.83	313,168	22,100	7,684.60	29,784.60	3.07
489	POLE STRUCTURES WOOD TYPE BB	46-R4	312,059.58	66,175	7,158	1,630.09	8,788.09	2.82
491	POLE STRUCTURES WOOD TYPE C	46-R4	1,195,531.08	519,468	26,944	13,137.14	40,081.14	3.35
493	POLE STRUCTURES WOOD TYPE D	46-R4	5,221,423.89	1,106,007	119,676	29,235.05	148,911.05	2.85
495	POLE STRUCTURES WOOD TYPE E	46-R4	1,656,382.14	682,078	37,468	18,097.41	55,565.41	3.35
497	POLE STRUCTURES WOOD TYPE EE	46-R4	680,800.59	292,362	15,350	4,452.73	19,842.73	2.91
499	POLE STRUCTURES WOOD TYPE EEX	46-R4	55,621.82	24,374	1,256	790.12	2,046.12	3.68
501	POLE STRUCTURES WOOD TYPE H	46-R4	1,748,315.87	781,049	39,330	24,205.98	63,535.98	3.63
503	POLE STRUCTURES WOOD TYPE OTH	46-R4	39,609,887.50	15,971,703	888,821	237,436.56	1,126,257.56	2.84
505	POLE STRUCTURES WOOD TYPE T	46-R4	125,518.16	57,780	2,831	2,032.92	4,863.92	3.88
509	POLES-CONCRETE 30'	25-R3	6,099.59	4,438	214	908.33	1,122.33	18.40
511	POLES-CONCRETE 35'	25-R3	39,305.56	24,525	1,480	2,818.51	4,298.51	10.94
513	POLES-CONCRETE 40'	25-R3	268,699.32	201,139	9,660	9,546.19	19,206.19	7.15
515	POLES - WOOD 30'	35-R3	2,296,038.43	1,102,427	67,046	28,025.49	95,071.49	4.14
517	POLES-WOOD 35'	35-R3	19,658,045.35	6,377,260	601,844	(42,356.93)	559,487.07	2.85
519	POLES-WOOD 40'	35-R3	18,120,102.58	5,982,465	553,513	67,910.86	621,423.86	3.43
521	POLES-WOOD 45'	35-R3	6,421,976.99	1,755,322	199,773	9,593.57	209,366.57	3.26
523	POLES-WOOD 50'	35-R3	667,955.69	183,595	20,732	944.80	21,676.80	3.25
525	POLES-WOOD 55'	35-R3	510,922.63	147,496	15,855	(2,097.34)	13,757.66	2.69
527	POLES-WOOD 60'	35-R3	839,770.22	260,036	25,893	(7,375.32)	18,517.68	2.21
529	POLES-WOOD 65'	35-R3	312,468.16	84,546	9,741	(2,810.94)	6,930.06	2.22
531	POLES-WOOD 70'	35-R3	461,279.40	141,651	14,282	(6,323.38)	7,958.62	1.73
533	POWER LINE CARRIER EQUIPMENT	20-R4	4,985,112.64	2,373,734	253,683	(86,951.19)	166,731.81	3.34
535	POWER SYSTEM - BATTERY BANK	25-R2.5	576,430.71	170,900	25,308	(6,957.80)	18,350.20	3.18
537	POWER SYSTEM - BATTERY CHARGER	25-R2.5	156,540.73	95,239	6,002	(3,619.61)	2,382.39	1.52
539	PWR SYS-GENERATOR (FUEL ELEC)	25-R2.5	51,192.72	14,708	2,263	(1,047.27)	1,215.73	2.37
543	POWER SYSTEM - INVERTERS	20-R4	15,291.74	4,298	804	(253.01)	550.99	3.60
545	PWR SYS-SUPPLY SERV & EQP	20-R4	617,329.68	159,306	32,372	2,765.11	35,137.11	5.69
547	POWERHOUSE - AUX STEAM SYS	75-R3	650,560.74	224,206	9,335	(5,278.68)	4,056.32	0.62
549	POWERHOUSE SUBSTRUCTURE	75-R3	60,966,559.21	20,157,239	875,915	326,591.43	1,202,506.43	1.97
551	POWERHOUSE SUPERSTRUCTURE	75-R3	39,508,889.44	11,498,777	573,404	(30,264.80)	543,139.20	1.37
552	PRINTERS	5-SQ	842,308.12	447,667	118,828	(3,974.71)	114,853.29	13.64
553	PROTECTIVE CTL & RELAY PNLS	30-R3	4,091,622.34	1,202,556	146,522	24,977.63	171,499.63	4.19
555	RADIO TOWERS (WOOD OR STEEL)	35-R3	13,869,327.29	3,596,023	432,287	(38,868.94)	393,418.06	2.84
557	RADIOS-FIXED MICROWAVE EQP	15-R3	5,457,480.42	2,093,750	386,525	(77,677.05)	308,847.95	5.66
559	RADIOS - FIXED UHF EQUIPMENT	15-R3	307,460.73	120,631	21,745	(4,595.12)	17,149.88	5.58
561	RADIOS - FIXED VHF EQUIPMENT	15-R3	599,564.41	376,457	36,668	(5,425.57)	31,242.43	5.21
563	RADIOS-FIXED VHF REPEATOR EQP	15-R3	2,151,868.75	1,936,419	106,994	(42,804.09)	64,189.91	2.98
565	RADIOS - MOBILE VHF BASE STN	15-R3	967,143.75	81,509	73,991	340.67	74,331.67	7.69
567	RADIOS - MOBILE VHF RADIOS	15-R3	201,311.65	7,791	15,582	(50.32)	15,531.68	7.72
569	RADIOS - MOBILE HF (MOBILE)	15-R3	5,425,386.23	270,532	418,409	11,277.36	429,686.36	7.92
573	REACTORS AND RESISTORS	35-R3	1,024,903.26	375,501	31,178	15,890.00	47,068.00	4.59
575	RECLOSERS	40-R4	3,596,663.09	1,490,295	92,684	6,839.55	99,523.55	2.77
577	RECLOSER BY-PASS SWITCHES	40-R4	343,237.92	166,011	8,842	(1,306.62)	7,535.38	2.20

561	REGULATORS	35-R3	201,410	24,725	(676.83)	24,048.17	3.04
563	RESERVOIR POWER - DIESEL UNIT	30-R3	353,298.15	10,900	14,204.05	25,104.05	7.11
565	RESERVOIR PWR - EMERG HYDRO	30-R3	193,172.87	6,034	16,208.50	22,242.50	11.51
567	REVENUE MTRING - MTEING TANKS	30-R3	50,598.07	1,583	2,374.07	3,957.07	7.82
569	REVENUE MTRING-SPEEDOMAX REC	30-R3	147,957.70	4,680	5,592.71	10,272.71	6.94
591	REV.MTRING-STATREL DUPL RELAY	30-R3	22,604.41	718	1,259.08	1,977.08	8.75
593	REVENUE MTRING-TERM. METERS	30-R3	248,225.81	7,407	15,743.82	23,150.82	9.33
595	REV MTRING-TRANSIENT FALT REC#8	30-R3	272,238.29	9,998	1,517.60	11,515.60	4.23
597	RIGHT - OF - WAYS	45-R4	19,771,610.17	445,157	252,604.22	697,761.22	3.53
599	ROADS	50-R4	80,244,256.60	1,660,851	1,292,197.52	2,953,048.52	3.68
600	ROUTERS & LANS	5-SQ	5,539,220.76	857,715	165,573.18	1,023,288.18	18.47
601	RUNNER	40-R4	13,065,599.98	340,157	100,376.68	440,533.68	3.37
603	SCADA - COMPUTERS (HARDWARE)	20-R3	127,171.34	5,695	-	5,695.00	4.48
611	SCADA - PRINTERS	20-R3	15,251.17	591	-	591.00	3.88
617	SCADA - REMOTE TERM UNIT (RTU)	20-R3	3,629,623.73	190,659	(51,382.59)	139,276.41	3.84
621	SECTIONALIZERS	20-R3	150,074.80	5,810	910.21	6,720.21	4.48
622	SERVERS	25-R3	4,382,658.24	2,591,487	118,538.85	786,472.85	17.95
623	SEWAGE DISPOSAL SYSTEM	5-SQ	2,660,219.91	898,865	(24,383.33)	48,992.67	1.84
625	COMPUTER SOFTWARE	40-R2	23,743,636.54	73,376	(37,240.41)	57,330.59	6.47
627	SPILLWAY STRUCTURES	7-SQ	28,070,270.20	1,574,571	101,757.65	398,288.65	1.42
629	STACK BREECHING	100-R4	5,988,287.03	296,531	(36,053.93)	115,776.07	1.93
633	STACK LINERS	40-R4	2,138,508.72	245,215	(8,389.43)	48,299.57	2.26
635	STACKS (EXHAUST)	40-R4	2,135,558.63	55,532	(26,225.06)	29,306.94	1.37
637	STATIC EXCITATION - EXCITER	32-R4	7,085,004.21	225,504	1,685.00	227,189.00	3.21
639	STATIC EXCITATION - FIELD BKRS	32-R4	196,824.51	5,642	(1,386.75)	4,255.25	2.16
641	STATIC EXCITATION - OTHER	32-R4	1,036,451.59	32,250	(144.81)	32,105.19	3.10
643	STATIC EXCITATION - XFORMERS	32-R4	884,861.31	25,563	8,150.15	33,713.15	3.81
645	STN SERV-CTL OR RELAY BOARD	40-R4	573,418.63	14,394	18,574.22	32,968.22	5.75
647	STATION SERVICE - OTHER	40-R4	120,700.35	3,047	3,013.31	6,060.31	5.02
649	STATION SERVICE - PANEL	40-R4	1,072,762.35	27,328	24,190.65	51,518.65	4.80
651	STATION SERVICE - TRANSFORMERS	40-R4	801,711.04	19,800	12,849.77	32,649.77	4.07
653	STOP LOGS	65-R4	1,838,278.44	29,670	12,497.38	42,167.38	2.29
655	STORAGE PALLETS AND RACKINGS	25-R2	31,529.91	1,216	(324.48)	891.52	2.83
657	STORM AND YARD DRAINAGE SYSTEM	45-R4	537,008.03	12,049	(5,862.28)	6,186.72	1.15
659	STORM DRAINAGE SYSTEM	45-R4	595,329.25	13,591	(7,729.37)	5,861.63	0.98
661	STREET LIGHTS - 150 HPS	20-R2	187,940.85	11,055	1,452.89	12,507.89	6.66
663	STREET LIGHTS - 250 MERC VAP	20-R2	99,407.78	3,669	15,875.43	19,544.43	19.66
665	STREET LIGHTS - 400 HPS	20-R2	20,429.25	1,084	44.07	1,128.07	5.52
667	STREET LIGHTS - 100 HPS	20-R2	2,026,049.89	111,571	22,202.16	133,773.16	6.60
669	STRUCTL SUPPS (WOOD & STEEL)	45-R4	9,371,977.23	212,917	42,423.26	255,340.26	2.72
671	SUMP PUMPS	45-R3	165,836.71	3,920	(641.72)	3,278.28	1.98
673	SURGE TANK	45-R3	3,679,663.27	74,214	115,977.80	190,191.80	5.17
675	SURGE TANK HEATING SYSTEM	45-R3	571,447.50	14,259	(453.61)	13,805.39	2.42
677	SWITCHES(LOAD BREAK & ISO SW)	29-R3	230,074.57	8,671	(196.79)	8,474.21	3.68
679	SWITCHGEAR	29-R3	9,886,203.81	349,900	89,601.74	439,501.74	4.45
681	SWITCHGEAR(SF6)	29-R3	0.04	-	-	-	-
683	TAILRACE CHANNEL	100-R4	30,031,689.39	317,699	81,591.31	399,290.31	1.33

685	TELECONTROL MISC EQUIPMENT	20-R3	6,000,974.79	2,571,898	312,500	(112,794.54)	199,705.46	3.33
687	TELE-PROTECTION EQUIPMENT	20-R3	1,339,256.30	526,326	69,943	(20,034.36)	49,908.64	3.73
689	TELEPHONE APPARATUS	20-R3	1,555,077.76	944,069	75,426	(39,070.00)	36,356.00	2.34
691	TEST EQUIPMENT - GENERAL	25-R2	1,991,721.86	1,200,647	74,693	(37,864.97)	36,828.03	1.85
693	TEST EQUIPMENT - TELECONTROL	25-R2	1,148,694.98	454,767	49,533	(25,869.05)	23,663.95	2.06
695	TOOL'S & EQUIPMENT - GENERAL	25-R2	9,518,303.44	3,596,926	414,695	(189,282.33)	225,412.67	2.37
697	TOWERS - GUYED ANCHORS	50-R3	5,479,642.48	3,401,955	105,856	59,731.42	165,587.42	3.02
699	TOWERS - METAL GUYED	50-R3	53,469,015.31	19,562,143	1,132,965	444,926.25	1,577,891.25	2.95
701	TOWERS - METAL RIDGED	50-R3	6,876,362.28	2,884,673	142,620	27,267.79	169,887.79	2.47
703	TRANSFORMERS-CURRENT	47-R3	5,113,236.07	2,328,338	112,344	(6,952.70)	105,391.30	2.06
705	TRANSFORMERS-GROUNDING	47-R3	387,655.59	231,683	8,091	1,307.98	9,398.98	2.42
707	TRANSFORMERS-OTHER	47-R3	637,431.68	285,410	14,028	5,311.36	19,339.36	3.03
709	TRANSFORMERS-PAD TYPE-1000KVA	40-R3	80,970.09	54,932	1,919	1,365.23	3,284.23	4.06
711	TRANSFORMERS-PAD TYPE-1250KVA	40-R3	6,265.73	5,099	136	592.91	728.91	11.63
713	TRANSFORMERS-PAD TYPE-1500KVA	40-R3	182,829.41	51,405	4,992	1,077.91	6,069.91	3.32
717	TRANSFORMERS-PAD TYPE-2000KVA	40-R3	48,175.05	34,395	1,113	3,070.98	4,183.98	8.68
719	TRANSFORMERS-PAD TYPE-200KVA	40-R3	8,576.16	5,500	208	371.62	579.62	6.76
721	TRANSFORMERS-PAD TYPE-2500KVA	40-R3	100,502.88	65,421	2,417	1,061.77	3,478.77	3.46
723	TRANSFORMERS-PAD TYPE-250KVA	40-R3	76,460.63	16,799	2,109	(163.75)	1,945.25	2.54
725	TRANSFORMERS-PAD TYPE-333KVA	40-R3	916,793.02	248,087	24,999	(2,241.06)	22,757.94	2.48
727	TRANSFORMERS-PAD TYPE-500KVA	40-R3	664,730.17	185,523	18,095	(1,250.92)	16,844.08	2.53
729	TRANSFORMERS-PAD TYPE-650KVA	40-R3	12,789.24	10,408	278	1,210.23	1,488.23	11.64
731	TRANSFORMERS-POLE TYPE-750KVA	40-R3	276,815.75	195,043	6,360	11,354.77	17,714.77	6.40
733	TRANSFORMERS-POLE TYPE-100KV	25-R2.5	1,857,486.45	845,390	76,764	25,847.75	102,611.75	5.52
735	TRANSFORMERS-POLE TYPE-10KVA	25-R2.5	846,048.44	236,282	38,055	5,449.73	43,504.73	5.14
739	TRANSFORMERS-POLE TYPE-150KVA	25-R2.5	7,869.65	6,967	230	2,111.21	2,341.21	29.75
741	TRANSFORMERS-POLE TYPE-167KVA	25-R2.5	1,143,188.47	570,527	46,248	43,060.17	89,308.17	7.81
743	TRANSFORMERS-POLE TYPE-167KVA	25-R2.5	768,445.77	284,550	32,945	5,155.11	38,100.11	4.96
745	TRANSFORMERS-POLE TYPE-25KVA	25-R2.5	4,317,883.41	1,502,562	186,955	27,906.72	214,861.72	4.98
747	TRANSFORMERS-POLE TYPE-37.5KVA	25-R2.5	156,835.75	115,098	5,454	9,579.05	15,033.05	9.59
749	TRANSFORMERS-POLE TYPE-50KVA	25-R2.5	4,884,845.19	1,716,162	211,893	31,139.57	243,032.57	4.98
751	TRANSFORMERS-POLE TYPE-5KV	25-R2.5	20,631.04	16,517	680	2,530.98	3,210.98	15.56
753	TRANSFORMERS - POLE TYPE-75KVA	25-R2.5	2,386,526.65	887,784	102,482	19,148.03	121,630.03	5.10
755	TRANSFORMERS - POTENTIAL	47-R3	4,171,716.81	1,497,515	94,573	4,652.93	99,225.93	2.38
757	TRANSFORMERS - POWER	47-R3	54,922,923.40	24,545,201	1,211,310	224,338.31	1,435,648.31	2.61
759	TRANSFORMERS - UNIT SERVICE	47-R3	1,153,915.25	125,200	27,809	3,013.92	30,822.92	2.67
763	TRASH RACK	25-R2	870,092.25	709,600	26,847	136,814.52	163,661.52	18.81
767	TUNNELS	100-R4	31,081,605.45	7,273,029	329,465	100,711.37	430,176.37	1.38
769	TURBINES	50-R3	68,659,043.57	28,970,451	1,434,781	113,621.95	1,548,402.95	2.26
771	UNDERGROUND STORAGE TANKS	40-R1	89,430.25	45,197	2,120	88.46	2,208.46	2.47
773	VACUUM CLEANING SYSTEM	35-R3	72,451.00	55,929	1,852	(791.21)	1,060.79	1.46
775	VALVES - PENSTOCK	65-R3	5,513,750.55	2,068,351	89,875	31,351.70	121,226.70	2.20
777	VALVES - RELIEF	65-R3	233,795.39	49,967	4,016	833.82	4,849.82	2.07
781	VEHICLES - 1/2 TON PICK-UPS	8-R2	1,124,833.91	510,676	146,759	(33,465.40)	113,293.60	10.07
783	VEHICLES - 1/4 TON PICK-UPS	8-R2	846,452.06	327,343	113,664	(21,267.23)	92,396.77	10.92
785	VEHICLES - 3/4 TON PICK-UPS	8-R2	976,479.26	330,535	136,845	(15,559.41)	121,285.59	12.42
787	VEHICLES - BOOMS & CRANES	20-R3	4,328,659.42	1,527,523	228,400	(95,827.05)	132,572.95	3.06

789	VEHICLES - BOOMS/STAKE BODIES	20-R3	838,743.65	319,454	44,405	(20,631.79)	23,773.21	2.83
791	VEHICLES - CAB & CHASSIS	10-R2	4,168,124.91	1,803,458	438,231	(188,474.06)	249,756.94	5.99
793	VEHICLES - CARS & STN WAGONS	6-R2	836,949.74	453,929	135,675	(27,140.31)	108,534.69	12.97
795	VEHICLES - DUMP TRUCKS	17-L3	20,135.00	4,280	1,333	(665.12)	667.88	3.32
797	VEHICLES - LINE BODIES	10-R2	976,400.88	381,862	105,521	(27,408.94)	78,112.06	8.00
801	VEHICLES - VANS & 4 X 4	10-R2	1,395,340.59	511,739	152,441	(57,663.13)	94,777.88	6.79
799	VOLT REGULATOR BYPASS SWS	33-R3	182,346.07	96,725	5,568	(243.55)	5,324.45	2.92
803	VOLTAGE REGULATORS	33-R3	2,918,104.86	1,409,691	90,207	12,349.63	102,556.63	3.51
805	WATER REGULATING STRUCTURES	45-R3	20,354,391.70	5,306,328	489,908	112,034.40	601,942.40	2.96
807	WATER SUPPLY SYSTEM	45-R3	2,158,914.17	587,516	52,234	(1,862.83)	50,371.17	2.33
809	WATER SUPPLY SYSTEM - OTHER	45-R3	1,495,167.76	804,567	33,467	37,815.77	71,282.77	4.77
811	WATER SUPPLY SYSTEM - PUMP	45-R3	52,474.06	25,603	1,194	467.73	1,661.73	3.17
813	WATER SUPPLY SYSTEM - WELL	45-R3	478,819.32	196,625	11,171	(2,913.08)	8,257.92	1.72
815	WATER TREATMENT-ACID TREAT PLT	45-R3	4,013,068.00	1,366,330	95,370	(78,414.33)	16,955.67	0.42
819	WATER TREATMENT - OTHER	45-R3	4,567,788.45	1,429,494	109,749	(29,220.34)	80,528.66	1.76
823	WOOD RECEIVING	25-R2	49,965.87	23,444	2,039	(390.62)	1,648.38	3.30
827	YARD STORAGE RAMPS	25-R2	691,910.97	296,110	29,480	(6,785.28)	22,694.72	3.28
TOTAL UTILITY PLANT STUDIED			2,018,429,370.60	803,188,964	50,162,845	7,635,839.24	57,798,684.24	2.86

SaskPower

SCHEDULE 1. SUMMARY OF AVERAGE SERVICE LIFE ESTIMATES AND NET BOOK VALUE RELATED TO UTILITY PLANT AT DECEMBER 31, 2009

Generation	Depreciable Property Groups	AVERAGE SERVICE LIFE		SALVAGE		ORIGINAL COST AT		BOOK		NET BOOK VALUE
		RECOMMENDED	CURRENT	RECOMMENDED	CURRENT	DECEMBER 31, 2009	DEPRECIATION RESERVE			
G001	Turbine - Thermal	25	25	0	0	163,372,665	70,207,652	93,165,033		
G002	Turbine - Hydro	50	50	0	0	119,105,219	59,368,737	59,736,482		
G003	Turbine - Gas	25	25	0	0	138,954,535	23,128,102	115,826,432		
G004	Turbine - Wind	20	20	0	0	179,997,348	35,920,589	144,076,745		
G005	Generator - Thermal	25	25	0	0	125,435,748	56,242,129	69,193,619		
G006	Generator - Hydro	40	40	0	0	101,946,337	49,340,139	52,606,198		
G007	Generator - Gas	25	25	0	0	112,120,571	10,866,869	101,253,702		
G008	Generator and Gearboxes Wind	15	15	0	0	60,000,871	11,973,627	48,027,044		
G009	Boiler - Conventional	25	25	0	0	478,342,241	225,965,865	252,376,376		
G010	Boiler-HRSG/OTSG	25	25	0	0	8,199,078	449,522	7,749,556		
G011	High Energy Piping	50	50	0	0	70,321,185	19,709,298	50,611,887		
G012	High Pressure Feedwater Heaters	20	20	0	0	36,947,166	16,366,695	20,580,471		
G013	Low Pressure Feedwater Heaters	35	35	0	0	6,173,682	4,886,987	1,286,695		
G014	Condenser	30	30	0	0	18,649,324	8,610,763	10,038,561		
G015	Pulverizer, Feeders, Stabilizing Fuel Equipment	35	35	0	0	97,364,236	60,135,206	37,229,029		
G016	High Voltage > 1KV	35	35	0	0	37,340,300	21,462,040	15,878,261		
G017	Low Voltage < 1KV	25	25	0	0	28,172,995	12,768,355	15,404,640		
G018	Underground Ducts and Cable Trays	50	50	0	0	8,134,916	4,589,763	3,545,153		
G019	Controls and Protection	25	25	0	0	154,609,997	68,472,605	86,137,392		
G020	Flue Gas and Ash System	25	25	0	0	137,018,536	114,436,570	22,581,966		
G021	Large Motors, Pumps and Fans	35	35	0	0	34,111,727	21,976,421	12,135,306		
G022	Dams, Waterways, Reservoirs	100	100	0	0	239,813,648	149,989,722	89,813,927		
G023	Spillways	60	50	0	0	194,096,169	93,679,285	100,416,884		
G024	Penstock and Intake Structures	75	75	0	0	120,071,523	63,699,899	56,371,624		
G025	Water Treatment Plant Equipment	25	25	0	0	62,867,268	34,573,170	28,294,097		
G026	Miscellaneous AIR/Water/Steam/Sewer/Pump/Fire Systems	40	50	0	0	25,496,473	14,313,195	11,183,278		
G027	Coal and Auxiliary Fuel Handling Equipment	35	35	0	0	64,229,887	34,964,984	29,264,903		
G028	Gas and Auxiliary Fuel Handling Equipment	50	50	0	0	23,393,940	564,826	22,829,114		
G029	Lagoon (Ash)	20	20	0	0	61,422,817	33,221,112	28,201,704		
G030	Cooling Water Equipment and Lines	40	40	0	0	65,406,794	36,675,059	26,731,735		
G031	Boiler House	50	50	0	0	106,784,614	69,880,288	36,904,327		
G032	Turbine House	50	50	0	0	148,826,108	86,354,432	62,471,675		
G033	Administration /Shop and Auxiliary Buildings	50	50	0	0	83,140,451	42,867,434	40,273,017		
G034	Water Treatment Plant and Pond Building	50	50	0	0	34,634,198	22,496,727	12,337,471		
G035	Coal Handling Facilities	50	50	0	0	74,254,655	48,090,228	26,204,427		
G036	Polish Ponds Recirculation House	50	50	0	0	11,847,079	11,321,455	525,623		
G037	Cooling Water Pump House	50	50	0	0	26,616,651	19,870,070	6,746,580		
G038	Land Rights	25	25	0	0	1,176,768	270,163	906,606		
G039	Roads, Railroads, and Airfields	30	35	0	0	44,500,704	24,137,989	20,362,715		
G041	Experimental Emissions Control Equipment	5	5	0	0	6,315,398	5,341,960	973,439		
G043	Generator - Diesel	5	5	0	0	169,792	118,897	50,895		
	Generation - Turbine - Gas LM6000 Units (Ermine & Yellowhead)*	15	15	0	0	35,944,036	124,906	35,819,130		
	Generation - Turbine - Gas H25 Units (Queen Elizabeth Units #4 - 12)*	15	15	0	0	53,168,860	6,936,680	46,231,880		
	AMI*	15	15	0	0					
	Total Generation					3,660,696,525	1,728,907,399	1,931,788,826		

SaskPower

SCHEDULE 1. SUMMARY OF AVERAGE SERVICE LIFE ESTIMATES AND NET BOOK VALUE RELATED TO UTILITY PLANT AT DECEMBER 31, 2009

	AVERAGE SERVICE LIFE		SALVAGE		ORIGINAL COST AT DECEMBER 31, 2009	BOOK DEPRECIATION RESERVE		NET BOOK VALUE
	RECOMMENDED	CURRENT	RECOMMENDED	CURRENT		DEPRECIATION RESERVE	NET BOOK VALUE	
Transmission								
S201	55	50	0	0	138,408,545	71,190,224		67,218,321
S202	35	35	0	0	69,333,149	31,045,776		38,287,373
S203	45	45	0	0	52,398,574	22,375,818		30,022,757
S204	40	40	0	0	14,859,948	10,261,759		4,598,189
S206	50	40	0	0	65,460,033	29,824,857		35,635,177
S207	50	50	0	0	192,233,480	57,549,260		134,684,219
S208	50	50	0	0	10,654,318	4,322,569		6,331,749
S211	45	45	0	0	120,744,367	71,607,757		49,137,231
S212	35	35	0	0	88,463,512	42,168,132		46,295,380
S213	25	25	0	0	39,032,074	12,806,328		26,225,746
S214	20	20	0	0	5,787,092	1,017,376		4,769,717
S215	40	40	0	0	10,332,488	2,958,591		7,373,897
S215	45	45	0	0	29,915,691	12,595,043		17,360,648
Total Transmission					837,623,893	369,683,490		467,940,403
Distribution								
S301	40	40	0	0	40,521,031	18,011,622		22,509,408
S302	40	40	0	0	10,457,995	3,659,269		6,798,726
S303	35	35	0	0	43,639,568	48,819,405		48,819,405
S304	35	35	0	0	960,587,164	432,805,064		527,782,100
S305	35	35	0	0	729,374,356	295,806,589		433,567,747
S306	35	35	0	0	39,788,149	14,621,847		25,166,302
S307	35	35	0	0	188,156,866	34,385,530		123,771,337
S308	35	35	0	0	20,277,702	14,102,352		6,175,351
S309	30	30	0	0	55,650,620	27,050,512		28,600,308
S310	35	35	0	0	284,362,775	93,620,869		190,741,906
S311	35	35	0	0	7,527,160	1,964,336		5,562,824
S312	40	40	0	0	11,365,715	1,788,974		9,576,742
Total Distribution					2,410,528,681	981,456,527		1,429,072,154

SaskPower

SCHEDULE 1 - SUMMARY OF AVERAGE SERVICE LIFE ESTIMATES AND NET BOOK VALUE RELATED TO UTILITY PLANT AT DECEMBER 31, 2009

	Depreciable Property Groups	AVERAGE SERVICE LIFE		SALVAGE		ORIGINAL COST AT		BOOK		NET BOOK VALUE
		RECOMMENDED	CURRENT	RECOMMENDED	CURRENT	DECEMBER 31, 2009	DEPRECIATION RESERVE	DEPRECIATION RESERVE	NET BOOK VALUE	
	Other									
S351	Mechanical Meters and Transformers	15	20	0	0	22,618,862	12,218,070	10,400,792		
S352	Electronic Meters and Handheld Meter Readers	8	8	0	0	27,281,707	17,030,173	10,251,533		
S405	Mining - Draggine and Equipment	20	20	0	0	3,472,908	911,638	2,561,269		
S407	Mining - Transmission Facilities	40	40	0	0	7,636,883	5,285,510	2,351,373		
S408	Mining - Miscellaneous Buildings	40	40	0	0	283,100	164,354	118,746		
S412	Mining - Surface Rights	15	15	30	30	27,028,744	16,651,448	10,377,296		
S501	Shand Greenhouse Building	40	40	0	0	4,761,524	1,863,295	2,898,229		
S621	Head Office Building	60	50	50	40	16,667,074	5,571,350	11,095,723		
S622	Research and Development Building	50	50	50	50	13,122,716	4,123,678	8,999,038		
S623	PCB Storage Building	40	40	0	0	2,823,523	2,823,523	-		
S624	Other Buildings	40	40	25	25	46,423,877	12,587,475	33,836,402		
S631	Office Machines	10	8	0	0	1,554,108	766,772	787,336		
S632	Furniture	15	20	0	0	7,348,200	3,228,645	4,119,556		
S633	Modular Furniture	15	20	0	0	12,436,101	3,440,938	8,995,163		
S641	Vehicles and Equipment - Light Weight	7	7	7	7	41,648,253	20,843,461	20,804,792		
S642	Vehicles and Equipment - Medium Weight	12	12	7	7	31,874,768	13,811,232	18,063,536		
S643	Vehicles and Equipment - Heavy Weight	12	12	7	7	26,037,001	12,635,775	13,401,226		
S644	Vehicles and Equipment - Track Mounted	25	25	10	10	6,811,216	1,181,327	5,629,889		
S645	Vehicles and Equipment - Trailers	20	20	0	0	5,340,455	1,769,508	3,570,947		
S646	Vehicles and Equipment - Power Operated	20	20	10	10	7,339,274	2,896,967	4,442,307		
S647	Vehicles and Equipment - Miscellaneous	20	20	10	10	3,421,280	1,921,890	1,499,390		
S648	Vehicles and Equipment - Forklift Trucks	20	20	10	10	3,419,975	1,491,606	1,928,369		
S651	CP&C - Scada Building	50	50	0	0	8,138,452	3,806,616	4,331,836		
S652	CP&C - Equipment	10	10	0	0	46,472,723	15,904,980	30,567,743		
S653	CP&C - Fibre Optic Cable & Land Rights	35	35	0	0	21,041,513	7,009,944	14,031,570		
S654	CP&C - Master Control Equipment	5	5	0	0	12,156,995	8,260,407	3,896,588		
S661	Tools and Equipment	5	7	0	0	11,398,088	6,678,726	4,719,362		
S671	Computer Development	5	5	0	0	129,917,191	105,225,326	24,691,865		
S681	Computer Hardware	4	4	0	0	40,417,903	28,198,998	12,218,905		
	Total Other					588,894,414	318,303,630	270,590,783		
	TOTAL PLANT					7,487,743,512	3,398,351,046	4,089,392,466		