

1 **Q. [Data] – Please provide a complete copy of the most recent industry surveys**
2 **associated with depreciation statistics in the possession of the Company and/or its**
3 **outside consultant who performed the depreciation study. Clearly identify the utility**
4 **by name and jurisdiction.**

5
6 A. Attachment A and Attachment B include copies of the most recent industry surveys
7 associated with depreciation statistics in the possession of Gannett Fleming.

8
9 Attachment A is a summary of average service life parameters for US based electric
10 utilities where depreciation studies were conducted by depreciation professionals in
11 Gannett Fleming's US offices. Attachment B provides a summary of average service life
12 parameters by account structure for Canadian based electric utilities that were conducted
13 by depreciation professionals in Gannett Fleming's office in Canada. In providing these
14 attachments, Gannett Fleming is identifying the companies for which the statistics were
15 developed. However, as not all of the studies are in the public domain, Gannett Fleming
16 cannot identify the specific companies for which the specific statistics apply. As such,
17 the companies for which the studies have been performed are listed separately from the
18 actual identification of service life estimates.

19
20 In addition to the survey information included in Attachment A and Attachment B,
21 depreciation statistics for US based electric utilities are available publically from the US
22 Federal Energy Regulatory Commission (FERC). These depreciation statistics, including
23 service life and net salvage parameters, for US based electric utilities are presented in the
24 FERC Form No. 1 report.¹

25
26 The FERC Form No. 1 reports are filed annually by *major* electric utilities having, in
27 each of the three previous calendar years, sales or transmission service that exceeds one
28 of the following:

- 29
30 (1) one million megawatt hours of total annual sales,
31 (2) 100 megawatt hours of annual sales for resale,
32 (3) 500 megawatt hours of annual power exchanges delivered, or
33 (4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).
34

35 The FERC Form No. 1 reports are available to the public on their website.

¹ FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for *major* electric utilities, licensees and others (18 C.F.R. § 141.1).

**Summary of Average Service Life Parameters
For U.S. Based Electric Utilities**

Service Life and Net Salvage Statistics - US - Electric

		Client:	Company 1	Company 2	Company 3	Company 4	Company 5	Company 6	Company 7	Company 8	Company 9	Company 10	Company 11	Company 12	Company 13	Company 14	Company 15	Company 16
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
INTANGIBLE PLANT																		
302	FRANCHISES AND CONSENTS																	
303	MISCELLANEOUS INTANGIBLE PLANT SOFTWARE FIBER OPTIC 5 YR 10 YR 15 YR 25 YR RRSU UPGRADES	5 - SQ		5 - SQ										5 - SQ				
STEAM PRODUCTION PLANT																		
310	LAND AND LAND RIGHTS - RIGHTS REMOVING OTHER PROPERTY EASEMENTS, PERMITS			SQUARE*					SQUARE*								SQUARE* SQUARE* 70 - S1.5* 50 - S3*	
311	STRUCTURES AND IMPROVEMENTS LANDFILL SECURITY	100 - R2.5		100 - R2.5*		100 - S2.5*	100 - S2*	100 - R2*	SQUARE*			115 - R1.5*	90 - S1*	75 - S1.5*				
312	BOILER PLANT EQUIPMENT COMBUSTION INITIATIVE UNIT COAL TRAIN POWER OPERATED UNCLASSIFIED SCRUBBERS FUEL EQUIPMENT COAL PILE BASE POLLUTION CONTROL EQUIPMENT RETROFIT PRECIPITATORS CATALYST AQC CONTINUOUS EMISSION MONITORING TOOLS RAIL IMPROVEMENTS	80 - R0.5		80 - R0.5*		75 - R2* 10 - SQ 25 - R2	75 - S2*	75 - R1.5*	SQUARE*			60 - L0.5* 26 - R2.5	60 - S1* 30 - S1*	48 - L2*			60 - R1*	
313	ENGINES & GENERATORS													25 - R0.5*				
314	TURBOGENERATOR UNITS	60 - R0.5		60 - R0.5*		70 - R2.5*	75 - S3*	50 - R2*	SQUARE*			70 - L0.5* 25 - R0.5*	65 - R2* 20 - S0*	60 - R2.5*			40 - R0.5* 50 - R3*	
315	ACCESSORY ELECTRIC EQUIPMENT COMBUSTION INITIATIVE	65 - R1.5		65 - R1.5*		70 - R3*	65 - R4*	50 - L2*	SQUARE*			80 - S0*	20 - S0*	60 - R2.5*				
316	MISCELLANEOUS PLANT EQUIPMENT COMBUSTION INITIATIVE AIR MONITORING EQUIPMENT FURNITURE DATA PROCESSING EQUIPMENT CARS TOOLS, SHOP AND GARAGE EQUIPMENT POWER OPERATED EQUIPMENT COMMUNICATION EQUIPMENT SMALL TRUCKS LARGE TRUCKS TRAILERS MISCELLANEOUS	65 - R2		65 - R2*		60 - R2*	60 - S1.5*	60 - R1.5* 10 - SQ 15 - S3 20 - SQ 7 - SQ 8 - L2.5 20 - L2 20 - L2 15 - SQ				60 - O1*		40 - R2*			53 - R2*	
NUCLEAR PRODUCTION																		
320	LAND AND LAND RIGHTS - RIGHTS																	
321	STRUCTURES AND IMPROVEMENTS																	
322	REACTOR PLANT EQUIPMENT STEAM GENERATORS											100 - R1* 60 - S0*		65 - R2.5* 70 - R1* SQUARE*				
323	TURBOGENERATOR UNITS											60 - S0.5*		60 - S0*				
324	ACCESSORY ELECTRIC EQUIPMENT											80 - R2*		45 - R3*				
325	MISCELLANEOUS PLANT EQUIPMENT											60 - O3*		35 - R0.5*				
HYDRAULIC PRODUCTION PLANT																		
330	LAND AND LAND RIGHTS - RIGHTS REMOVING PROPERTY OF OTHERS			SQUARE*													75 - R3* 100 - R4*	
331	STRUCTURES AND IMPROVEMENTS FISH & WILDLIFE CONSERVATION RECREATION			SQUARE*				100 - R2*				130 - R1*		SQUARE*			110 - R2* 50 - S2.5* 50 - S0.5*	
332	RESERVOIRS, DAMS AND WATERWAYS FISH & WILDLIFE CONSERVATION RECREATION			SQUARE*				100 - S1.5*				150 - L2*		SQUARE*			100 - R1* 60 - S1* 60 - S1*	
333	WATER WHEELS, TURBINES AND GENERATORS			SQUARE*				75 - S2*				96 - S0.5*	40 - S2	SQUARE*			65 - R1.5* 38 - R2.5*	
334	ACCESSORY ELECTRIC EQUIPMENT			SQUARE*				20 - O1*				65 - R0.5*		SQUARE*				
335	MISCELLANEOUS PLANT EQUIPMENT EQUIPMENT			SQUARE*				50 - R2.5				60 - R0.5*	45 - R3	SQUARE*			65 - R1.5*	

Service Life and Net Salvage Statistics - US - Electric

Client:	Company 1	Company 2	Company 3	Company 4	Company 5	Company 6	Company 7	Company 8	Company 9	Company 10	Company 11	Company 12	Company 13	Company 14	Company 15	Company 16
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
336	FURNITURE COMPUTER FISH & WILDLIFE CONSERVATION RECREATION ROADS, RAILROADS AND BRIDGES			SQUARE*			75 - R4				40 - O2*		SQUARE*		40 - R3* 40 - R3* 55 - S2*	
340	OTHER PRODUCTION PLANT LAND AND LAND RIGHTS - RIGHTS			SQUARE*												
341	STRUCTURES AND IMPROVEMENTS COMBINED CYCLE PRODUCTION			SQUARE*	50 - S2*	40 - S4*	SQUARE*	SQUARE*		SQUARE*	40 - R4	90 - S1*	80 - S1*		55 - S4*	120 - R1.5*
342	FUEL HOLDERS COMBINED CYCLE PRODUCTION				55 - R2.5*	50 - S0.5*	SQUARE*			40 - R4		35 - S2.5*	70 - S1*		55 - R3*	SQUARE*
343	PRIME MOVERS SOLAR WIND TURBINE FUEL CELLS BASE LOAD PEAKERS CONTINUOUS EMISSION MONITORING COMBINED CYCLE PRODUCTION			SQUARE*	43 - S2*	40 - L4*	SQUARE*					24 - O1*	70 - L1.5* 12 - SQ		55 - S2.5*	70 - R0.5*
344	GENERATORS PORTABLE POWER MODULES SOLAR WIND			SQUARE*	50 - R3*	60 - S2.5*	SQUARE*	SQUARE*		SQUARE*	40 - R4	25 - R0.5*	37 - R3*		45 - R1*	70 - L0*
345	ACCESSORY ELECTRIC EQUIPMENT COMBINED CYCLE PRODUCTION WIND			SQUARE*	40 - S1*	30 - R1.5*	SQUARE*	SQUARE*		SQUARE*	40 - R4	25 - R0.5*	50 - S2*		25 - S2.5*	
346	MISCELLANEOUS PLANT EQUIPMENT COMBINED CYCLE PRODUCTION SOLAR PRODUCTION WIND A/V			SQUARE*	40 - R2*	30 - R4	SQUARE*	SQUARE*			25 - R1	20 - S0*	70 - L1*		35 - R3*	SQUARE*
348	EASEMENTS															
350	TRANSMISSION PLANT LAND AND LAND RIGHTS - RIGHTS		70 - R4	SQUARE*				75 - R4	65 - R4						75 - R4	
351	EASEMENTS															
352	STRUCTURES AND IMPROVEMENTS MAJOR SMALL NON SYS CONTROL/COM SYS CONTROL/COM	50 - R3	50 - R3	SQUARE*	45 - R3			50 - R4	40 - R2.5	50 - R4	60 - R2	45 - R2.5	50 - R4		60 - S2	
353	STATION EQUIPMENT STEP-UP TRANSFORMERS STEP-UP EQUIPMENT MISCELLANEOUS / OTHER MICROWAVE SCADA SUPERVISORY EQUIPMENT SUBSTATION ON CUSTOMER PREMISES PORTABLE PROPERTY AT SUBSTATIONS METERING STATION NON SYS CONTROL/COM SYS CONTROL/COM RTU ELECTRONICS MAJOR COMMUNICATION EQUIPMENT SECURITY LEASEHOLD	50 - R2 50 - R2*	50 - R2	50 - R2*	45 - R0.5			40 - R1	45 - R0.5	50 - R2	55 - R2.5	45 - S1.5	42 - R3		45 - R2.5	47 - R2
354	TOWERS AND FIXTURES ROW CLEARING	65 - R4	65 - R4	65 - R4*	65 - R4			60 - S2	65 - R2.5	65 - R3	70 - R4		60 - R3		70 - R4	50 - S3
355	POLES AND FIXTURES ROW CLEARING POLES AND FIXTURES - WOOD POLES AND FIXTURES - STEEL MINT LINE LEASEHOLD	55 - R2.5	55 - R2.5		50 - R2.5			45 - S2	55 - R2	45 - R1	53 - R4	45 - R2.5			65 - R2.5	48 - R2.5
356	OVERHEAD CONDUCTORS AND DEVICES ROW CLEARING ON TOWERS MINT LINE	50 - R2.5 70 - R4	55 - R2.5 70 - R4	50 - R2*	45 - S3			50 - S4	55 - R1.5	55 - R0.5	55 - R4	40 - R2	55 - R3		65 - R2.5	45 - R3
357	UNDERGROUND CONDUIT		55 - S3					50 - R2.5					48 - S1.5		60 - R4	60 - R4
358	UNDERGROUND CONDUCTORS AND DEVICES SUB. CABLE - SOUTH SUB. CABLE - NORTH		45 - R3		35 - R3			35 - R2.5					40 - R3		50 - S2	35 - R3
359	ROADS AND TRAILS			SQUARE*				60 - R4			50 - SQ				65 - R4	60 - R4

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FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	DISTRIBUTION PLANT																	
360	LAND & LAND RIGHTS - RIGHTS EASEMENTS, SURVEYS AND CLEARING	70 - R4	70 - R4								65 - R4						75 - R4	70 - SQ
361	STRUCTURES AND IMPROVEMENTS STRUCTURES AND IMPROVEMENTS - MAJOR LEASEHOLD	50 - R3	50 - R3		45 - S3	53 - R2.5	50 - R2.5	47 - R1.5	45 - R2.5	60 - R3	60 - R3	60 - R2.5	45 - R2.5	45 - R2.5	52 - R2.5	60 - R2.5	50 - R2	
362	STATION EQUIPMENT MAJOR ELECTRONIC SCADA	50 - R2	50 - R2	SQUARE*	25 - R1	48 - R2.5	25 - O1	40 - R1.5	40 - R1	50 - R2	50 - R4	60 - R2.5	40 - R1.5	38 - S0	45 - R2.5	45 - R1.5	43 - R2.5	
	COMPANY STATIONS CUSTOMER HIGH TENSION CONTROL CENTER SUPERVISORY TRANSFORMERS OTHER SECURITY COMMUNICATION EQUIPMENT LEASEHOLD REMOTE MONITORING EQUIPMENT	15 - S3	15 - S3					10 - S4										13 - L2
363	STORAGE BATTERY EQUIPMENT																	
363.5	STATION EQUIPMENT - ELECTRONICS																	
364	POLES, TOWERS AND FIXTURES POLES, TOWERS AND FIXTURES - WOOD POLES POLES, TOWERS AND FIXTURES - STEEL TOWERS CUSTOMER TRANSFORMER STATION POLES CLEARING TOWERS CLEARING POLES STEEL	55 - R3	55 - R3	40 - R1	48 - R1.5	50 - R3	47 - R1	43 - R1	40 - R2	40 - R4	40 - R1	45 - R2.5	38 - R0.5	38 - R0.5	48 - R2	55 - R2.5	45 - S1	
365	OVERHEAD CONDUCTORS AND DEVICES ROW CLEARING	50 - R1.5 70 - R4	50 - R1.5 70 - R4	40 - R2	33 - L1	55 - R3	42 - R1	38 - R1.5	40 - R1.5	40 - R3	45 - R1	49 - R1	33 - R1	50 - R3 53 - O1	48 - R2	50 - R3	48 - S1.5	
366	UNDERGROUND CONDUIT ENCASED NOT ENCASED UNDERGROUND CONDUIT - MANHOLES	50 - R2.5	50 - R2.5		26 - S3	70 - R4	40 - R3	43 - S1	45 - R2.5	50 - R2.5	50 - S4	70 - R3	45 - S1	55 - R1.5	55 - R5	50 - S2	60 - R3	
367	UNDERGROUND CONDUCTORS AND DEVICES CABLE INJECT DUCT SYSTEM DIRECT BURIED	35 - S3	35 - S3		34 - S1	48 - R3	42 - R2	40 - R1	35 - R1.5	38 - R4	40 - R2	54 - R2	37 - R0.5	29 - L1	45 - R4	28 - S2	47 - R2.5	
368	LINE TRANSFORMERS TRANSFORMER INSTALLATIONS OVERHEAD UNDERGROUND PAD MOUNT NON-NETWORK HOUSING NETWORK UNDERGROUND RESIDENTIAL DISTRIBUTION CUSTOMER			35 - R2	35 - R1.5	45 - R3	39 - R1	28 - R1	30 - R1	35 - S1	45 - R2.5	42 - R2.5		36 - R3	32 - S1	44 - R2	39 - R2	
		40 - R2.5 33 - R4	40 - R2.5 33 - R4										26 - R0.5 31 - S1.5					
369	SERVICES OVERHEAD UNDERGROUND UNDERGROUND CABLE	45 - R4 40 - S3			40 - O1	43 - R2	40 - O1	52 - R1 52 - R1	35 - R3	30 - R2	30 - R3	40 - R2.5 55 - R3	38 - R0.5 46 - R1	37 - S2	55 - R4 55 - R4	55 - R4 55 - R4	45 - R4	
370	METERS METER INSTALLATIONS METERING DEVICES AMR AND ELECTRONIC LOAD RESEARCH METERS AMI METERS IDAHO STANDARD IDAHO AMR WASHINGTON STANDARD	40 - R4	40 - R4		45 - S4	36 - R1	43 - R1.5	23 - R1 45 - R3 16 - R0.5	25 - R0.5	30 - R2.5	35 O1	26 - L2.5	20 - L1.5	23 - R1	32 - R1.5		33 - R2.5	
	INSTALLATIONS ON CUSTOMERS' PREMISES AREA LIGHTING PHOTOVOLTAIC INSTALLATIONS LOAD CONTROL DEVICES								25 - S3			20 - O1		30 - R1	32 - R3 32 - R3		18 - L0.5 15 - S2.5 35 - S0	
372	LEASED PROPERTY														32 - R3 30 - S3			
373	STREET LIGHTING AND SIGNAL SYSTEMS MERCURY VAPOR HIGH PRESSURE SODIUM OVERHEAD UNDERGROUND TRANSFORMERS BOULEVARD CUSTOMER POLES DUCK TO DAWN NONROADWAY LIGHTING CONDUIT AND CABLE LAMPS AND EQUIPMENT ELECTROLIERS	30 - R1	30 - R1	25 - R1	27 - L0	30 - R1.5	23 - L1	27 - R2	25 - L0	17 - S1.5	35 R2	36 - L1	33 - S0.5	35 - R2		35 - R2.5	28 - R3 20 - S2	
375	EASEMENTS							26 - R1.5							22 - R3 22 - R3			

Service Life and Net Salvage Statistics - US - Electric

	Client:	Company 1	Company 2	Company 3	Company 4	Company 5	Company 6	Company 7	Company 8	Company 9	Company 10	Company 11	Company 12	Company 13	Company 14	Company 15	Company 16	
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	
389	GENERAL PLANT																	
390	LAND & LAND RIGHTS - RIGHTS STRUCTURES AND IMPROVEMENTS	50 - R1*	70 - R4															
	LEASEHOLD IMPROVEMENTS	SQUARE*	50 - R1*	SQUARE*	35 - R2.5	45 - R2.5	50 - S3	40 - R0.5	50 - R4	55 - O1	55 - O1	45 - R1.5	65 - R2*	39 - R1	45 - R2	48 - S2		
	LARGE SMALL					30 - S3	20 - S3										### - R1*	
	AIR CONDITIONING																40 - R1	
	PAD																	
	LEASE																	
	MISCELLANEOUS																	
391	OFFICE FURNITURE & EQUIPMENT	20 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	15 - SQ			15 - SQ	10 - SQ					
	FURNITURE									20 - SQ	20 - SQ			20 - SQ	20 - SQ		20 - SQ	
	EQUIPMENT									10 - SQ	10 - SQ			10 - SQ			10 - SQ	
	COMPUTERS AND SOFTWARE				5 - SQ	5 - SQ	5 - SQ	5 - SQ	5 - SQ	5 - SQ	5 - SQ	5 - SQ	5 - SQ	5 - SQ			5 - SQ	
	COMPUTER HARDWARE																5 - SQ	
	SOFTWARE																	
	LARGE APPLICATION SOFTWARE																	
	DATA HANDLING	10 - SQ	10 - SQ													5 - SQ		
	INFORMATION SYSTEMS	10 - SQ	10 - SQ													5 - SQ		
	AML&P - EKLUTNA												7 - SQ					
	POWER MANAGEMENT SYSTEMS																	
	CASH PROCESSING EQUIPMENT																	
	EDP																	
392	SYSTEM DEVELOPMENT																	
	TRANSPORTATION EQUIPMENT					18 - L1.5			11 - L0.5	12 - L1.5		11 - R1	12 - S1		10 - R2.5	15 - L2.5		
	PASSENGER CARS & VANS	7 - S3		5 - S3													5 - L1.5	
	TRUCKS, TRAILERS AND VANS				12 - R5		13 - L3						14 - L2					
	LIGHT TRUCKS	11.5 - L4	11.5 - L4										14 - L2					
	MEDIUM TRUCKS	11.5 - L4		15 - L2														
	HEAVY TRUCKS							13 - R0.5										
	MEDIUM TRUCKS / POWER EQUIPPED																	
	HEAVY TRUCKS / POWER EQUIPPED																	
	AIRPLANES AND HELICOPTERS																	
	AIRPLANES																	
	HELICOPTERS																	
	TRACTORS																	
	TRAILERS	18 - L1	18 - L1						21 - S2.5						10 - R2.5			
	MOTOR HOME																	
	OTHER	15 - SQ																
	SUBUNIT																	
393	STORES EQUIPMENT	20 - SQ	20 - SQ	20 - SQ		25 - SQ	25 - SQ	25 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	25 - SQ	25 - SQ	20 - SQ
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20 - SQ	20 - SQ	20 - SQ	25 - SQ	25 - SQ	25 - SQ	25 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	25 - SQ	20 - SQ	
	ELECTRIC VEHICLES																	
395	LABORATORY EQUIPMENT	20 - SQ	20 - SQ	20 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ	
396	POWER OPERATED EQUIPMENT	18 - L1	18 - L1	15 - L2	12 - L5	18 - L2.5	13 - L3	18 - L1	10 - L0	25 - R1.5	14 - L1	15 - L2	16 - L3		17 - S1.5	16 - S0.5	11 - R1.5	
	TRENCHERS AND CABLE PLOWS																	
	RUBBER TIRED TRACTORS																	
	HEAVY CONSTRUCTION EQUIPMENT																	
	MOBILE CRANES																	
	FORKLIFTS																	
	TRAILERS WITH MOUNTED EQUIPMENT																	
	MISCELLANEOUS NON-HIGHWAY EQUIPMENT																	
	MISCELLANEOUS EQUIPMENT																	
	OTHER POWER OPERATED EQUIPMENT																	
	OFF ROAD POWER EQUIPMENT - SHORT LIFE																	
	OFF ROAD POWER EQUIPMENT - LONG LIFE																	
397	COMMUNICATION EQUIPMENT	15 - SQ	15 - SQ	10 - SQ	15 - SQ			15 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ	10 - SQ	19 - S1.5	15 - SQ	15 - SQ	13 - L2	
	COMPUTERS																	
	STRUCTURES & IMPROVEMENTS																	
	COMMUNICATION & CONTROL EQUIPMENT																	
	FIBER OPTIC CABLE																	
	SCADA																	
	TELEPHONE AND DATA COLLECTION EQUIPMENT																	
	TRANS LINE																	
	EMS																	
	MICROWAVE																	
	ELECTRONIC					10 - SQ	10 - SQ								15 - SQ			
	TOWER/BUILDING					25 - SQ	25 - SQ											
	CLEARING																	
	MASSED																	
	OTHER																	
	REMOTE MONITORING EQUIPMENT																	
398	MISCELLANEOUS EQUIPMENT	15 - SQ	15 - SQ	15 - SQ		10 - SQ	10 - SQ		20 - SQ	20 - SQ	20 - SQ	20 - SQ	15 - SQ	20 - SQ	20 - SQ	10 - SQ	20 - SQ	
399	OTHER TANGIBLE PROPERTY												5 - SQ					
	MINING EQUIPMENT																	

* Curve shown is interim survivor curve.

Service Life and Net Salvage Statistics - US - Electric

Client:	Company 17	Company 18	Company 19	Company 20	Company 21	Company 22	Company 23	Company 24	Company 25	Company 26	Company 27	Company 28	Company 29	Company 30	Company 31	Company 32
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
INTANGIBLE PLANT																
302	FRANCHISES AND CONSENTS															
303	MISCELLANEOUS INTANGIBLE PLANT SOFTWARE FIBER OPTIC 5 YR 10 YR 15 YR 25 YR RRSU UPGRADES		40 - SQ													
										5 - SQ 10 - SQ 15 - SQ 25 - SQ						
STEAM PRODUCTION PLANT																
310	LAND AND LAND RIGHTS - RIGHTS REMOVING OTHER PROPERTY EASEMENTS, PERMITS						75 - R4		75 - S4*		80 - R4*				75 - R4*	
311	STRUCTURES AND IMPROVEMENTS LANDFILL SECURITY	80 - S0.5*					100 - R2.5*	70 - S0.5*	75 - S0*		75 - S0*	100 - R2.5*	100 - R2.5*		100 - S0.5*	
312	BOILER PLANT EQUIPMENT COMBUSTION INITIATIVE UNIT COAL TRAIN POWER OPERATED UNCLASSIFIED SCRUBBERS FUEL EQUIPMENT COAL PILE BASE POLLUTION CONTROL EQUIPMENT RETROFIT PRECIPITATORS CATALYST AQC CONTINUOUS EMISSION MONITORING TOOLS RAIL IMPROVEMENTS	45 - S0.5*					55 - S0.5*	65 - R2.5*	50 - S0.5*		45 - S1.5	50 - L1* 18 - SQ 30 - S2.5*	45 - S1*		45 - S3*	
		45 - S0.5*											50 - S1.5* 8 - S2.5			
313	ENGINES & GENERATORS															
314	TURBOGENERATOR UNITS	55 - R1*					55 - R1.5*	60 - R3*	55 - S0*		60 - S1.5*	60 - S0.5*	52 - R2*		55 - S2.5*	
315	ACCESSORY ELECTRIC EQUIPMENT COMBUSTION INITIATIVE	50 - R1*					55 - R2.5*	35 - R3*	55 - R2.5*		50 - S1.5*	65 - R2*	55 - R2.5*		50 - S1.5*	
316	MISCELLANEOUS PLANT EQUIPMENT COMBUSTION INITIATIVE AIR MONITORING EQUIPMENT FURNITURE DATA PROCESSING EQUIPMENT CARS TOOLS, SHOP AND GARAGE EQUIPMENT POWER OPERATED EQUIPMENT COMMUNICATION EQUIPMENT SMALL TRUCKS LARGE TRUCKS TRAILERS MISCELLANEOUS	25 - S1.5*					75 - R1*	45 - R3*	35 - R0.5*		55 - R2*	50 - S0*	55 - S0.5*		60 - R1.5*	
							37 - S0.5*									
NUCLEAR PRODUCTION																
320	LAND AND LAND RIGHTS - RIGHTS								100 - R4		75 - R4*				75 - R4*	
321	STRUCTURES AND IMPROVEMENTS								90 - R2.5*		75 - S0*				100 - S0.5*	
322	REACTOR PLANT EQUIPMENT STEAM GENERATORS								65 - R1.5*		55 - S0.5*				55 - R1.5	
323	TURBOGENERATOR UNITS								55 - R1*		50 - R1*				50 - R1.5*	
324	ACCESSORY ELECTRIC EQUIPMENT								50 - R2.5*		50 - S1.5*				50 - S1.5*	
325	MISCELLANEOUS PLANT EQUIPMENT								30 - S1*		55 - R2*				60 - R1.5*	
HYDRAULIC PRODUCTION PLANT																
330	LAND AND LAND RIGHTS - RIGHTS REMOVING PROPERTY OF OTHERS								100 - R4*		90 - R4*				90 - R4*	
331	STRUCTURES AND IMPROVEMENTS FISH & WILDLIFE CONSERVATION RECREATION				65 - R3	100 - R2.5*		90 - S2*	95 - S1*		80 - R2.5*	100 - R3*			90 - R3*	
332	RESERVOIRS, DAMS AND WATERWAYS FISH & WILDLIFE CONSERVATION RECREATION				75 - R4	90 - R3*		90 - S1.5*	100 - S1*		100 - L3*	75 - R3*			110 - L2.5*	
333	WATER WHEELS, TURBINES AND GENERATORS				60 - R3	90 - R1.5*		45 - S2.5*	45 - R1.5*		70 - S0.5*	60 - R3*			75 - S0.5*	
334	ACCESSORY ELECTRIC EQUIPMENT				50 - R1.5	45 - S0*		40 - S4*	40 - S0.5*		55 - L1.5*	55 - R3*			50 - L0.5*	
335	MISCELLANEOUS PLANT EQUIPMENT EQUIPMENT				45 - S2.5	60 - R3*		40 - R3*	60 - S0*		60 - R1.5*	50 - R3*			60 - R1.5*	

Service Life and Net Salvage Statistics - US - Electric

Client:	Company 17	Company 18	Company 19	Company 20	Company 21	Company 22	Company 23	Company 24	Company 25	Company 26	Company 27	Company 28	Company 29	Company 30	Company 31	Company 32
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
336	FURNITURE COMPUTER FISH & WILDLIFE CONSERVATION RECREATION ROADS, RAILROADS AND BRIDGES					55 - S3*		55 - S3*	75 - R3*		75 - R4*				65 - R2.5*	
340	OTHER PRODUCTION PLANT															
341	LAND AND LAND RIGHTS - RIGHTS STRUCTURES AND IMPROVEMENTS COMBINED CYCLE PRODUCTION	40 - L1*			40 - S4	SQUARE*	40 - SQ SQUARE*	70 - S0.5*	SQUARE 60 - S1*		45 - S1.5*	60 - R4*	40 - SQ SQUARE*		SQUARE*	
342	FUEL HOLDERS COMBINED CYCLE PRODUCTION	50 - R4*			35 - S3	50 - R1.5*	SQUARE*	33 - S2*	60 - S2.5*		35 - S2.5*	60 - S2.5*	SQUARE*		SQUARE*	
343	PRIME MOVERS SOLAR WIND TURBINE FUEL CELLS BASE LOAD PEAKERS CONTINUOUS EMISSION MONITORING	45 - R1*			25 - R4	50 - R2.5*	SQUARE*		60 - R2*		40 - R2.5*	50 - R2* 50 - R2* 50 - R2*	SQUARE*		SQUARE*	
344	COMBINED CYCLE PRODUCTION GENERATORS PORTABLE POWER MODULES SOLAR WIND	40 - R1.5*			40 - S4	50 - S2.5*	70 - R2.5*	60 - R3*	65 - R2.5*		55 - R3*	50 - R3*	70 - R2.5*		SQUARE*	
345	ACCESSORY ELECTRIC EQUIPMENT COMBINED CYCLE PRODUCTION WIND	35 - S1.5*			35 - R2.5	35 - R3*	55 - S0.5*	35 - R3*	40 - S1*		30 - L2*	45 - S2*	55 - S2*		SQUARE*	
346	MISCELLANEOUS PLANT EQUIPMENT COMBINED CYCLE PRODUCTION SOLAR PRODUCTION WIND A/V	30 - R4*			30 - R2.5	45 - R3*	30 - S3*	45 - R3*	55 - O1*		35 - S2.5*	45 - R2*	40 - R2.5*		SQUARE*	
348	EASEMENTS															
350	TRANSMISSION PLANT															
351	LAND AND LAND RIGHTS - RIGHTS EASEMENTS		30 - SQ		75 - R4	70 - R3				70 - R3	65 - R4	75 - R4	65 - R4	75 - S4	65 - R3	
352	STRUCTURES AND IMPROVEMENTS MAJOR SMALL NON SYS CONTROL/COM SYS CONTROL/COM	60 - R4	65 - R2.5	45 - S2.5	55 - R4	65 - R3	60 - R3		50 - R3		50 - R4	50 - R3	75 - R4	55 - R3	60 - R3	43 - R3 55 - R3* 45 - R3
353	STATION EQUIPMENT STEP-UP TRANSFORMERS STEP-UP EQUIPMENT MISCELLANEOUS / OTHER MICROWAVE SCADA SUPERVISORY EQUIPMENT SUBSTATION ON CUSTOMER PREMISES PORTABLE PROPERTY AT SUBSTATIONS METERING STATION NON SYS CONTROL/COM SYS CONTROL/COM RTU ELECTRONICS MAJOR COMMUNICATION EQUIPMENT SECURITY LEASEHOLD	55 - R3	43 - S0.5	37 - R2	45 - R2	52 - R1	45 - S0.5	55 - R1	40 - S1.5		40 - R1	44 - R1.5	60 - R2	50 - R1.5	53 - R1 55 - S4 45 - S4 55 - R2.5	39 - R2.5 41 - S0
354	TOWERS AND FIXTURES ROW CLEARING		70 - R3	55 - R3	64 - R3	65 - R3	42 - S1.5		65 - R3		70 - R4	55 - R2.5	70 - R3		80 - R3	48 - R4 70 - R3
355	POLES AND FIXTURES ROW CLEARING POLES AND FIXTURES - WOOD POLES AND FIXTURES - STEEL MINT LINE LEASEHOLD	55 - R2.5	55 - R2.5	50 - R2.5	29 - S1	50 - S0.5	48 - R2		40 - R2		55 - S2.5	45 - R2.5	55 - R1	50 - R1.5	55 - S0.5	40 - R3 50 - R2.5
356	OVERHEAD CONDUCTORS AND DEVICES ROW CLEARING ON TOWERS MINT LINE	55 - R3	55 - R4	45 - R2.5	43 - R2.5	55 - S0.5 55 - S0.5 55 - S0.5	55 - R2.5		43 - R2.5		55 - R3	45 - R2.5	65 - R2	44 - R0.5	62 - R2.5	40 - R4 55 - R3
357	UNDERGROUND CONDUIT	45 - R4		50 - R3	60 - R4	40 - R0.5			50 - R4		50 - S3	50 - S4	65 - R3		65 - R4	50 - R4 60 - R4
358	UNDERGROUND CONDUCTORS AND DEVICES SUB. CABLE - SOUTH SUB. CABLE - NORTH	45 - R4	40 - S3	50 - R3	60 - R4	40 - R3			25 - S3 22 - L3 40 - S3		35 - S3	45 - S3	30 - R3		45 - R3	40 - R3 55 - R4
359	ROADS AND TRAILS		75 - R3	55 - R3	75 - SQ		60 - R4		55 - R4		70 - R3	65 - R3				

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	Client:	Company 17	Company 18	Company 19	Company 20	Company 21	Company 22	Company 23	Company 24	Company 25	Company 26	Company 27	Company 28	Company 29	Company 30	Company 31	Company 32
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	DISTRIBUTION PLANT																
360	LAND & LAND RIGHTS - RIGHTS EASEMENTS, SURVEYS AND CLEARING				75 - R4	60 - R3					70 - S4	65 - R3	70 - R4	70 - R3	75 - R3	65 - R3	
361	STRUCTURES AND IMPROVEMENTS STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES AND IMPROVEMENTS - SMALL LEASEHOLD	65 - R4			55 - R4	65 - R3	45 - S1.5		50 - R3		40 - S2.5	45 - R3	60 - R2.5	55 - R3	60 - R3	41 - R4	65 - R2.5* 45 - R3
362	STATION EQUIPMENT MAJOR ELECTRONIC SCADA COMPANY STATIONS CUSTOMER HIGH TENSION CONTROL CENTER SUPERVISORY TRANSFORMERS OTHER SECURITY COMMUNICATION EQUIPMENT LEASEHOLD REMOTE MONITORING EQUIPMENT	60 - R3			45 - R2	55 - R2	43 - R1		29 - S2		44 - R1	38 - R0.5	50 - R1.5	46 - R2 45 - R2.5 15 - R2	55 - R1.5 55 - R2.5	35 - R1.5	
						30 - R2			10 - SQ								53 - R1 40 - R0.5
363	STORAGE BATTERY EQUIPMENT														20 - S3		
363.5	STATION EQUIPMENT - ELECTRONICS												20 - S2.5				
364	POLES, TOWERS AND FIXTURES POLES, TOWERS AND FIXTURES - WOOD POLES POLES, TOWERS AND FIXTURES - STEEL TOWERS CUSTOMER TRANSFORMER STATION POLES CLEARING TOWERS CLEARING POLES STEEL	55 - R3			28 - R1.5	55 - R0.5	37 - R0.5		39 - R2.5		35 - R0.5	43 - R2	48 - R0.5	44 - R0.5	47 - R1	35 - R2.5	50 - R2
365	OVERHEAD CONDUCTORS AND DEVICES ROW CLEARING	55 - R2.5			30 - R1.5	60 - R1.5	41 - S0		35 - R2		42 - R2	40 - R0.5	48 - R0.5	44 - R1	50 - R1	32 - R1	48 - R1
366	UNDERGROUND CONDUIT ENCASED NOT ENCASED UNDERGROUND CONDUIT - MANHOLES	60 - R3			55 - S1.5	65 - R3	40 - S1		55 - R3		60 - S2	45 - R3	65 - R3	65 - R3	65 - R3	42 - R3	70 - R4
367	UNDERGROUND CONDUCTORS AND DEVICES CABLE INJECT DUCT SYSTEM DIRECT BURIED	45 - R4			32 - R0.5	60 - R2.5	33 - L2		34 - R3 15 - S3		32 - R1	45 - R3	50 - R2.5	60 - R2	58 - R1.5	33 - R4	50 - R1.5
368	LINE TRANSFORMERS TRANSFORMER INSTALLATIONS OVERHEAD UNDERGROUND PAD MOUNT NON-NETWORK HOUSING NETWORK UNDERGROUND RESIDENTIAL DISTRIBUTION CUSTOMER	44 - R3			28 - R1	43 - L1	33 - S0.5		32 - R3		35 - R4	36 - R1.5	40 - R1	35 - R1	40 - R1 40 - R0.5	32 - R1.5	40 - S0 44 - R1 50 - R1 40 - R1.5
369	SERVICES OVERHEAD UNDERGROUND UNDERGROUND CABLE	50 - R4 45 - S4			26 - S2.5	52 - R1.5 52 - R1.5	34 - S0.5		40 - R1.5		35 - S2.5	38 - R1.5	40 - R0.5 40 - R0.5 40 - R0.5	50 - R1.5 47 - R1 55 - R2	44 - R1.5 60 - R1.5	30 - R1.5	65 - R3
370	METERS METER INSTALLATIONS METERING DEVICES AMR AND ELECTRONIC LOAD RESEARCH METERS AMI METERS IDAHO STANDARD IDAHO AMR WASHINGTON STANDARD	45 - R2.5 45 - R2.5 15 - S2.5			27 - R2	30 - L0	29 - L0.5*		18 - S1.5		24 - L1	20 - L0	35 - S0.5	28 - S0	17 - L0.5	25 - O1	31 - R2.5* 10 - S3
371	INSTALLATIONS ON CUSTOMERS' PREMISES AREA LIGHTING PHOTOVOLTAIC INSTALLATIONS LOAD CONTROL DEVICES	35 - R1.5				22 - R0.5	16 - L0				25 - S2.5	35 - O1	16 - L0		15 - R2.5	24 - O1	
372	LEASED PROPERTY					7 - S1.5								25 - L2	25 - L1		
373	STREET LIGHTING AND SIGNAL SYSTEMS MERCURY VAPOR HIGH PRESSURE SODIUM OVERHEAD UNDERGROUND TRANSFORMERS BOULEVARD CUSTOMER POLES DUCK TO DAWN NONROADWAY LIGHTING CONDUIT AND CABLE LAMPS AND EQUIPMENT ELECTROLIERS	36 - R1			29 - R1.5	30 - R0.5	24 - O1		34 - R3		31 - S2.5	29 - S1	27 - R0.5		27 - L1	30 - R2.5	27 - R0.5
375	EASEMENTS													30 - L1	30 - L1 30 - R1	40 - R1 28 - O1	

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Client:	Company 17	Company 18	Company 19	Company 20	Company 21	Company 22	Company 23	Company 24	Company 25	Company 26	Company 27	Company 28	Company 29	Company 30	Company 31	Company 32
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	GENERAL PLANT															
389	LAND & LAND RIGHTS - RIGHTS		15 - SQ		55 - R4					65 - R4	60 - R3				40 - SQ	
390	STRUCTURES AND IMPROVEMENTS	60 - R2*	60 - R3		35 - R3	37 - R0.5	42 - R1.5	55 - R4			40 - R2.5		35 - R2.5		40 - R2	
	LEASEHOLD IMPROVEMENTS				20 - SQ	SQUARE	20 - SQ									
	LARGE					50 - O1		25 - S3		90 - S1.5*		60 - R1.5*		90 - R1		55 - R1.5*
	SMALL							45 - S3		40 - R2		50 - R3		45 - R3		45 - R3
	AIR CONDITIONING															
	PAD							30 - S3								
	LEASE															
	MISCELLANEOUS	50 - R3														
391	OFFICE FURNITURE & EQUIPMENT	20 - SQ			15 - SQ	15 - SQ		10 - SQ		15 - SQ	15 - SQ	20 - SQ	20 - SQ	20 - SQ	10 - SQ	
	FURNITURE		20 - SQ				15 - SQ									20 - SQ
	EQUIPMENT						10 - SQ									
	COMPUTERS AND SOFTWARE		5 - SQ			5 - SQ	5 - SQ	5 - SQ		5 - SQ					8 - SQ	
	COMPUTER HARDWARE	5 - SQ									5 - SQ					
	SOFTWARE	5 - SQ	5 - SQ													
	LARGE APPLICATION SOFTWARE					10 - SQ										
	DATA HANDLING					10 - SQ	5 - SQ							5 - SQ		
	INFORMATION SYSTEMS											5 - SQ				
	AML&P - EKLUTNA															
	POWER MANAGEMENT SYSTEMS															
	CASH PROCESSING EQUIPMENT															
	EDP										8 - SQ					5 - SQ
392	SYSTEM DEVELOPMENT	15 - SQ														
	TRANSPORTATION EQUIPMENT		19 - S2.5			10 - L2.5	12 - R2.5			8.5 - L0.5		25 - S1.5		12 - L3		
	PASSENGER CARS & VANS	7 - L4			5 - S2			7 - S2.5			6 - L2.5				5 - R3	
	TRUCKS, TRAILERS AND VANS				10 - S1											
	LIGHT TRUCKS	7 - L5						10 - L4			7 - R3				6 - R3	
	MEDIUM TRUCKS	9 - L3									9 - R3				7 - R3	
	HEAVY TRUCKS	10 - L4						14 - S2			11 - R2.5				10 - R2	
	MEDIUM TRUCKS / POWER EQUIPPED										9 - R4					
	HEAVY TRUCKS / POWER EQUIPPED										11 - R2.5					
	AIRPLANES AND HELICOPTERS															
	AIRPLANES		11 - S2.5													
	HELICOPTERS		14 - R4													
	TRACTORS										20 - L1.5		15 - SQ	20 - S1.5	17 - L1	
	TRAILERS	30 - L0.5														
	MOTOR HOME															
	OTHER							12 - R2.5								
	SUBUNIT	15 - L4									12 - L3				12 - R3	
393	STORES EQUIPMENT	25 - SQ	30 - SQ		20 - SQ	25 - SQ	25 - SQ	20 - SQ		25 - SQ	20 - SQ	20 - SQ			10 - SQ	30 - SQ
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25 - SQ	25 - SQ		25 - SQ	25 - SQ	20 - SQ	20 - SQ		25 - SQ	20 - SQ	25 - SQ	25 - SQ	25 - SQ	10 - SQ	25 - SQ
	ELECTRIC VEHICLES									10 - SQ						
395	LABORATORY EQUIPMENT	20 - SQ	15 - SQ		20 - SQ	20 - SQ	15 - SQ	20 - SQ		25 - SQ	15 - SQ	20 - SQ		15 - SQ	10 - SQ	20 - SQ
396	POWER OPERATED EQUIPMENT		21 - R1.5		14 - L2	12 - L3		14 - L2.5		10 - L1.5		22 - R0.5	14 - R3	17 - S0.5	15 - R3	20 - S0.5
	TRENCHERS AND CABLE PLOWS										12 - S1					
	RUBBER TIERED TRACTORS										12 - S1					
	HEAVY CONSTRUCTION EQUIPMENT										16 - R2.5					
	MOBILE CRANES										25 - S2					
	FORKLIFTS										15 - R3					
	TRAILERS WITH MOUNTED EQUIPMENT										17 - S2.5					
	MISCELLANEOUS NON-HIGHWAY EQUIPMENT										14 - L2.5					
	MISCELLANEOUS EQUIPMENT										14 - L2.5					
	OTHER POWER OPERATED EQUIPMENT															
	OFF ROAD POWER EQUIPMENT - SHORT LIFE	8 - L2														
	OFF ROAD POWER EQUIPMENT - LONG LIFE	25 - S0.5														
397	COMMUNICATION EQUIPMENT	15 - SQ	15 - SQ		15 - SQ	15 - SQ	10 - SQ			25 - SQ	10 - SQ	20 - SQ	15 - SQ	15 - SQ	10 - SQ	15 - SQ
	COMPUTERS				6 - SQ											
	STRUCTURES & IMPROVEMENTS															
	COMMUNICATION & CONTROL EQUIPMENT															
	FIBER OPTIC CABLE		25 - S2.5													
	SCADA							8 - SQ								
	TELEPHONE AND DATA COLLECTION EQUIPMENT															
	TRANS LINE					10 - SQ										
	EMS															
	MICROWAVE							15 - SQ								
	ELECTRONIC															
	TOWER/BUILDING		25 - S2				25 - SQ									
	CLEARING															
	MASSED										15 - SQ					
	OTHER										15 - SQ					
	REMOTE MONITORING EQUIPMENT							10 - SQ								
398	MISCELLANEOUS EQUIPMENT	20 - SQ	15 - SQ		15 - SQ	20 - SQ	15 - SQ	10 - SQ		25 - SQ	20 - SQ	15 - SQ		20 - SQ	10 - SQ	20 - SQ
399	OTHER TANGIBLE PROPERTY															
	MINING EQUIPMENT															

* Curve shown is interim survivor curve.

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	Client:	Company 33	Company 34	Company 35	Company 36	Company 37	Company 38	Company 39	Company 40	Company 41	Company 42	Company 43	Company 44	Company 45	Company 46	Company 47	Company 48
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
INTANGIBLE PLANT																	
302	FRANCHISES AND CONSENTS																
303	MISCELLANEOUS INTANGIBLE PLANT								SQUARE								
	SOFTWARE																
	FIBER OPTIC																
	5 YR								5 - SQ								
	10 YR																
	15 YR																
	25 YR																
	RRSU UPGRADES																
STEAM PRODUCTION PLANT																	
310	LAND AND LAND RIGHTS - RIGHTS REMOVING OTHER PROPERTY EASEMENTS, PERMITS				75 - R4*		70 - R5*							75 - R4*			
311	STRUCTURES AND IMPROVEMENTS LANDFILL SECURITY	80 - S1	100 - S1.5*	100 - R2.5*	70 - R2*	75 - R2*	60 - R4*	65 - R2*	100 - S0*	55 - R2.5 *		85 - R1.5*	75 - R2.5*	100 - S1*		90 - S0.5*	90 - S0.5*
312	BOILER PLANT EQUIPMENT COMBUSTION INITIATIVE UNIT COAL TRAIN POWER OPERATED UNCLASSIFIED SCRUBBERS FUEL EQUIPMENT COAL PILE BASE POLLUTION CONTROL EQUIPMENT RETROFIT PRECIPITATORS CATALYST AQC CONTINUOUS EMISSION MONITORING TOOLS RAIL IMPROVEMENTS	55 - S0.5	80 - S2.5*	75 - R2.5*	75 - R2.5*	60 - R1.5*	70 - R2.5*	55 - R2*	65 - S0.5*	40 - R2 *		65 - R1*	50 - S1*	60 - R1.5*		55 - R1*	55 - R1*
	ENGINES & GENERATORS																
313	TURBOGENERATOR UNITS																
314	ACCESSORY ELECTRIC EQUIPMENT	50 - S1	45 - R2.5*	60 - R2*	65 - R3*	60 - R2.5*	70 - R3*	50 - S2.5*	70 - R1.5*	40 - R1 *		70 - R1.5*	48 - S0.5*	45 - S1*		60 - R1.5*	60 - R1.5*
315	COMBUSTION INITIATIVE	60 - S2	65 - S1.5*	60 - R3*	60 - R2.5*	65 - R2*	70 - R2.5*	50 - S0.5*	80 - S0*	45 - R2.5 *		60 - S0.5*	50 - S0.5*	60 - S1.5*		50 - L1*	50 - L1*
316	MISCELLANEOUS PLANT EQUIPMENT	35 - R2	60 - R3*	55 - R2*	55 - R1.5*	50 - R1.5*	65 - R2*	50 - R1.5*	60 - R1.5*	40 - R2 *		30 - L1.5*	50 - R2*	45 - R0.5*		55 - L1*	55 - L1*
	COMBUSTION INITIATIVE																
	AIR MONITORING EQUIPMENT																
	FURNITURE																
	DATA PROCESSING EQUIPMENT																
	CARS																
	TOOLS, SHOP AND GARAGE EQUIPMENT																
	POWER OPERATED EQUIPMENT																
	COMMUNICATION EQUIPMENT																
	SMALL TRUCKS																
	LARGE TRUCKS																
	TRAILERS																
	MISCELLANEOUS																
NUCLEAR PRODUCTION																	
320	LAND AND LAND RIGHTS - RIGHTS			70 - R3*		70 - R3*											
321	STRUCTURES AND IMPROVEMENTS			75 - R4*	90 - S1.5*	80 - R1.5*			100 - R1.5*	40 - R3 *						90 - S0.5*	90 - S0.5*
322	REACTOR PLANT EQUIPMENT			40 - R1.5*	60 - R1.5*	60 - R2.5*			65 - S0.5*	45 - R2.5 *						60 - R2*	60 - R2*
	STEAM GENERATORS																
323	TURBOGENERATOR UNITS			50 - R3*	50 - S0.5*	55 - S0.5*			40 - R2.5*	35 - R1 *						50 - S1.5*	50 - S1.5*
324	ACCESSORY ELECTRIC EQUIPMENT			60 - R3*	60 - S1.5*	50 - S2.5*			55 - R2*	45 - R3 *						50 - S1.5*	50 - S1.5*
325	MISCELLANEOUS PLANT EQUIPMENT			50 - R3*	50 - R2*	55 - S0.5*			55 - S0*	55 - R2.5 *						40 - R0.5*	40 - R0.5*
HYDRAULIC PRODUCTION PLANT																	
330	LAND AND LAND RIGHTS - RIGHTS REMOVING PROPERTY OF OTHERS			75 - R3													
331	STRUCTURES AND IMPROVEMENTS FISH & WILDLIFE CONSERVATION RECREATION			100 - S2.5*					100 - R1*					105 - R2.5*			
332	RESERVOIRS, DAMS AND WATERWAYS FISH & WILDLIFE CONSERVATION RECREATION			100 - S2.5*					110 - R1.5*					95 - S4*			
333	WATER WHEELS, TURBINES AND GENERATORS			90 - S4*					80 - L2*					80 - R3*			
334	ACCESSORY ELECTRIC EQUIPMENT			45 - R2.5*				45 - S3*	55 - R1.5*					50 - R1.5*			
335	MISCELLANEOUS PLANT EQUIPMENT			60 - R2.5*				40 - R2.5*	60 - S1*					95 - R2*			
	EQUIPMENT													15 - SQ			

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Client:	Company 33	Company 34	Company 35	Company 36	Company 37	Company 38	Company 39	Company 40	Company 41	Company 42	Company 43	Company 44	Company 45	Company 46	Company 47	Company 48
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
336	FURNITURE COMPUTER FISH & WILDLIFE CONSERVATION RECREATION ROADS, RAILROADS AND BRIDGES							100 - S0.5*					20 - SQ 5 - SQ 75 - R3*			
340	OTHER PRODUCTION PLANT LAND AND LAND RIGHTS - RIGHTS															
341	STRUCTURES AND IMPROVEMENTS COMBINED CYCLE PRODUCTION	SQUARE*	SQUARE*	50 - S1.5*		50 - S1.5*	50 - S1.5*		85 - R1*	25 - R5 *		50 - R5*	60 - R1*	SQUARE*	60 - R1*	60 - R1*
342	FUEL HOLDERS COMBINED CYCLE PRODUCTION	SQUARE*	SQUARE*	55 - S2*		50 - R3*	55 - S2*		60 - S0*	22 - R3 *		40 - S3*	45 - R2*	50 - S2.5*	45 - R2*	45 - R2*
343	PRIME MOVERS SOLAR WIND TURBINE FUEL CELLS BASE LOAD PEAKERS CONTINUOUS EMISSION MONITORING	SQUARE*		45 - S1.5*	45 - S1.5*	35 - R3*	45 - S1.5*			50 - R1 *		55 - R1*	25 - S0.5*	40 - S1.5*		
344	COMBINED CYCLE PRODUCTION GENERATORS PORTABLE POWER MODULES SOLAR WIND	SQUARE*	SQUARE*	40 - S1.5*	40 - S1.5*	40 - R2.5*	40 - S1.5*		50 - R3*	30 - R5 *		50 - R2.5*	35 - S0.5*	45 - S2*	35 - S0.5*	35 - S0.5*
345	ACCESSORY ELECTRIC EQUIPMENT COMBINED CYCLE PRODUCTION WIND	SQUARE*	SQUARE*	45 - S2.5*		35 - R1*	45 - S2.5*		65 - R2*	28 - R4 *		45 - R4*	45 - R2.5*	50 - S1.5*	45 - R2.5*	45 - R2.5*
346	MISCELLANEOUS PLANT EQUIPMENT COMBINED CYCLE PRODUCTION SOLAR PRODUCTION WIND A/V	SQUARE*	SQUARE*	35 - R2.5*	35 - R2.5*	30 - S1.5*	35 - S2.5*		35 - R2.5*	22 - R4 *		32 - S2*	35 - R2.5*			
348	EASEMENTS															
350	TRANSMISSION PLANT LAND AND LAND RIGHTS - RIGHTS		70 - R4	75 - R3	65 - R4	70 - R4	75 - R3	65 - R4		50 - S4			70 - R3			
351	EASEMENTS															
352	STRUCTURES AND IMPROVEMENTS MAJOR SMALL NON SYS CONTROL/COM SYS CONTROL/COM		55 - S3	55 - R3	60 - S2.5	55 - S1.5	70 - R4	50 - R2.5	50 - R5*	60 - R3		60 - R4	60 - R3	65 - R3	60 - R2.5	60 - R2.5
353	STATION EQUIPMENT STEP-UP TRANSFORMERS STEP-UP EQUIPMENT MISCELLANEOUS / OTHER MICROWAVE SCADA SUPERVISORY EQUIPMENT SUBSTATION ON CUSTOMER PREMISES PORTABLE PROPERTY AT SUBSTATIONS METERING STATION NON SYS CONTROL/COM SYS CONTROL/COM RTU ELECTRONICS MAJOR COMMUNICATION EQUIPMENT SECURITY LEASEHOLD	40 - R3	45 - R3	51 - R2	55 - R2	50 - R2	59 - R2	45 - R2.5	55 - S1*	38 - R1.5 33 - R2		36 - R2	58 - R2	48 - R1.5	60 - R0.5	60 - R0.5
354	TOWERS AND FIXTURES ROW CLEARING	65 - R3	65 - R4	65 - R4	55 - R4	50 - R2.5	65 - R2.5	50 - S4	60 - R2.5*	40 - R5			55 - R3	65 - S3	70 - R3	70 - R3
355	POLES AND FIXTURES ROW CLEARING POLES AND FIXTURES - WOOD POLES AND FIXTURES - STEEL MINT LINE LEASEHOLD	50 - R2.5	40 - S4	50 - R1.5	52 - R1.5	60 - R2.5	58 - R2	55 - R3		44 - R2		60 - R2	53 - S0.5	60 - R2	50 - S0.5	50 - S0.5
356	OVERHEAD CONDUCTORS AND DEVICES ROW CLEARING ON TOWERS MINT LINE	50 - S2	50 - R5	60 - R2.5	60 - R2.5	60 - R2.5	72 - R2	53 - R2.5	55 - R3*	47 - R1.5		60 - R2	62 - R2.5	65 - R2	53 - R2	53 - R2
357	UNDERGROUND CONDUIT			50 - S2.5	50 - S2.5	50 - S2.5	50 - S2.5		60 - R2*	60 - R4		60 - R3			60 - R3	60 - R3
358	UNDERGROUND CONDUCTORS AND DEVICES SUB. CABLE - SOUTH SUB. CABLE - NORTH			45 - R2.5	45 - S2.5	45 - S2.5	45 - S2.5	40 - R2.5	60 - R2*	60 - L3		50 - S3	50 - R3		55 - R4	55 - R4
359	ROADS AND TRAILS	60 - R4	50 - R3	75 - R3	60 - R1.5	60 - R4		65 - R4		50 - SQ			65 - R2.5			

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Client:	Company 33	Company 34	Company 35	Company 36	Company 37	Company 38	Company 39	Company 40	Company 41	Company 42	Company 43	Company 44	Company 45	Company 46	Company 47	Company 48
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	GENERAL PLANT															
389	LAND & LAND RIGHTS - RIGHTS						60 - R4									
390	STRUCTURES AND IMPROVEMENTS			50 - R1.5	55 - S1.5	45 - R2.5	46 - S1	44 - R2.5	50 - R1	50 - R1.5	45 - R1.5	45 - R1.5	45 - R2.5		45 - SQ	45 - R1
	LEASEHOLD IMPROVEMENTS															
	LARGE	SQUARE*	80 - S1.5*											35 - S3		
	SMALL	40 - SQ	45 - R1.5											100 - S0.5*	75 - R2.5	
	AIR CONDITIONING													55 - S0.5*		
	PAD															
	LEASE															
	MISCELLANEOUS															
391	OFFICE FURNITURE & EQUIPMENT	15 - SQ	20 - SQ	20 - SQ	15 - SQ	15 - SQ	20 - SQ	15 - SQ	15 - SQ		20 - SQ	20 - SQ	20 - SQ			20 - SQ
	FURNITURE															
	EQUIPMENT								10 - SQ				20 - SQ	25 - SQ		
	COMPUTERS AND SOFTWARE								5 - SQ				5 - SQ	5 - SQ	5 - SQ	
	COMPUTER HARDWARE										5 - SQ	5 - SQ	5 - SQ	8 - L2	5 - SQ	5 - SQ
	SOFTWARE															
	LARGE APPLICATION SOFTWARE										7 - SQ	7 - SQ	7 - SQ		10 - SQ	
	DATA HANDLING															
	INFORMATION SYSTEMS			15 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ								
	AML&P - EKLUTNA			5 - SQ	5 - SQ	5 - SQ	5 - SQ	5 - SQ								
	POWER MANAGEMENT SYSTEMS															
	CASH PROCESSING EQUIPMENT															
	EDP															
	SYSTEM DEVELOPMENT															
392	TRANSPORTATION EQUIPMENT	9 - R0.5		15 - R3	13 - S1	8 - L2.5	11 - S1	8 - L0								
	PASSENGER CARS & VANS								8 - R3	6 - L2		7 - S4	9 - S3	12 - L2	5 - S3	7 - R2
	TRUCKS, TRAILERS AND VANS															
	LIGHT TRUCKS								10 - R4	9 - L3		10 - S4	9 - S3	12 - L2	7 - R3	8 - R0.5
	MEDIUM TRUCKS											11 - S3	10 - S3			
	HEAVY TRUCKS								13 - R5	12 - S3		12 - L3	12 - L3	20 - L2	10 - L2	10 - S1.5
	MEDIUM TRUCKS / POWER EQUIPPED															
	HEAVY TRUCKS / POWER EQUIPPED															
	AIRPLANES AND HELICOPTERS															
	AIRPLANES													10 - S2.5		
	HELICOPTERS															
	TRACTORS															
	TRAILERS															
	MOTOR HOME															
	OTHER															
	SUBUNIT													12 - L2		
393	STORES EQUIPMENT	20 - SQ	25 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ				25 - SQ	25 - SQ	25 - SQ	20 - SQ	25 - SQ
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20 - SQ	25 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ	20 - SQ		20 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ
	ELECTRIC VEHICLES															
395	LABORATORY EQUIPMENT	20 - SQ	15 - SQ	10 - SQ	10 - SQ	10 - SQ	10 - SQ	10 - SQ	15 - SQ			20 - SQ	20 - SQ	20 - SQ	15 - SQ	20 - SQ
396	POWER OPERATED EQUIPMENT	16 - R0.5	20 - R2	15 - L2.5	20 - R2	25 - L4	30 - R2.5	16 - S0		10 - L0.5		19 - S1.5	22 - S1.5	20 - O1	10 - S3	13 - L2
	TRENCHERS AND CABLE PLOWS															
	RUBBER TIERED TRACTORS															
	HEAVY CONSTRUCTION EQUIPMENT															
	MOBILE CRANES															
	FORKLIFTS															
	TRAILERS WITH MOUNTED EQUIPMENT															
	MISCELLANEOUS NON-HIGHWAY EQUIPMENT															
	MISCELLANEOUS EQUIPMENT															
	OTHER POWER OPERATED EQUIPMENT									9 - L0.5						
	OFF ROAD POWER EQUIPMENT - SHORT LIFE															
	OFF ROAD POWER EQUIPMENT - LONG LIFE															
397	COMMUNICATION EQUIPMENT	10 - SQ	15 - SQ	10 - SQ	10 - SQ	10 - SQ	10 - SQ	10 - SQ	20 - SQ		15 - SQ	15 - SQ	15 - SQ	15 - SQ	10 - SQ	15 - SQ
	COMPUTERS															
	STRUCTURES & IMPROVEMENTS															
	COMMUNICATION & CONTROL EQUIPMENT															
	FIBER OPTIC CABLE															
	SCADA									10 - L0				10 - SQ		
	TELEPHONE AND DATA COLLECTION EQUIPMENT															
	TRANS LINE															
	EMS															
	MICROWAVE			15 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ								
	ELECTRONIC															
	TOWER/BUILDING															
	CLEARING															
	MASSED															
	OTHER															
	REMOTE MONITORING EQUIPMENT															
398	MISCELLANEOUS EQUIPMENT	15 - SQ	15 - SQ	10 - SQ	10 - SQ	10 - SQ	10 - SQ	10 - SQ	15 - SQ		20 - SQ	20 - SQ		15 - SQ	15 - SQ	20 - SQ
399	OTHER TANGIBLE PROPERTY			40 - R2.5				40 - R2.5								
	MINING EQUIPMENT															

* Curve shown is interim survivor curve.

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Client:	Company 49	Company 50	Company 51	Company 52	Company 53	Company 54	Company 55	Company 56	Company 57	Company 58	Company 59	Company 60	Company 61	Company 62	Company 63	Company 64
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
INTANGIBLE PLANT																
302	FRANCHISES AND CONSENTS															
303	MISCELLANEOUS INTANGIBLE PLANT						7 - SQ						10 - SQ	10 - SQ	25 - SQ	
	SOFTWARE												5 - SQ	5 - SQ	3 - SQ	
	FIBER OPTIC									10 - SQ			10 - SQ	10 - SQ	3 - SQ	5 - SQ
	5 YR												15 - SQ	15 - SQ		
	10 YR															
	15 YR															
	25 YR															
	RRSU UPGRADES									35 - SQ						
STEAM PRODUCTION PLANT																
310	LAND AND LAND RIGHTS - RIGHTS REMOVING OTHER PROPERTY EASEMENTS, PERMITS									SQUARE*		60 - L2*			100 - S4*	
311	STRUCTURES AND IMPROVEMENTS LANDFILL SECURITY	100 - S1.5	100 - S1.5*	90 - R2*		120 - S0*	SQUARE*								100 - R2.5*	
312	BOILER PLANT EQUIPMENT COMBUSTION INITIATIVE	65 - R2	45 - R1.5*	75 - R2.5*		60 - S0*	SQUARE*								10 - SQ	
	UNIT COAL TRAIN POWER OPERATED UNCLASSIFIED SCRUBBERS		25 - R2						65 - R1*	75 - R1.5*	45 - S0.5*				90 - R1.5*	
	FUEL EQUIPMENT COAL PILE BASE POLLUTION CONTROL EQUIPMENT RETROFIT PRECIPITATORS CATALYST AQC CONTINUOUS EMISSION MONITORING TOOLS RAIL IMPROVEMENTS											SQUARE*				
313	ENGINES & GENERATORS														10 - SQ	
314	TURBOGENERATOR UNITS	55 - R2.5	50 - S1.5*	60 - R2.5*		100 - S0*	SQUARE*									
315	ACCESSORY ELECTRIC EQUIPMENT COMBUSTION INITIATIVE	70 - S3	50 - S2*	65 - R2*		80 - R2*	SQUARE*		75 - R1.5*	80 - R1*	50 - S1.5*				50 - R1*	
316	MISCELLANEOUS PLANT EQUIPMENT COMBUSTION INITIATIVE AIR MONITORING EQUIPMENT FURNITURE DATA PROCESSING EQUIPMENT CARS TOOLS, SHOP AND GARAGE EQUIPMENT POWER OPERATED EQUIPMENT COMMUNICATION EQUIPMENT SMALL TRUCKS LARGE TRUCKS TRAILERS MISCELLANEOUS	70 - R1.5	40 - S2*	45 - R1.5*		70 - L0*	20 - SQ		65 - R1.5*	75 - R2.5*	55 - S0.5*				65 - S2*	
									50 - R2*	40 - O1*	55 - R2*				50 - R1.5*	
NUCLEAR PRODUCTION																
320	LAND AND LAND RIGHTS - RIGHTS															
321	STRUCTURES AND IMPROVEMENTS															
322	REACTOR PLANT EQUIPMENT STEAM GENERATORS															
323	TURBOGENERATOR UNITS															
324	ACCESSORY ELECTRIC EQUIPMENT															
325	MISCELLANEOUS PLANT EQUIPMENT															
HYDRAULIC PRODUCTION PLANT																
330	LAND AND LAND RIGHTS - RIGHTS REMOVING PROPERTY OF OTHERS	100 - R4											95 - S1.5*			
331	STRUCTURES AND IMPROVEMENTS FISH & WILDLIFE CONSERVATION RECREATION	90 - S2.5	100 - S2.5*						100 - S1*		75 - R2.5*					
332	RESERVOIRS, DAMS AND WATERWAYS FISH & WILDLIFE CONSERVATION RECREATION	100 - S2.5	100 - S2.5*						100 - S1*		100 - R2.5*					
333	WATER WHEELS, TURBINES AND GENERATORS	80 - R3	100 - S2.5*						75 - S2.5*		70 - R2.5*					
334	ACCESSORY ELECTRIC EQUIPMENT	40 - L2.5	80 - S4*						60 - S1.5*		50 - L1.5*					
335	MISCELLANEOUS PLANT EQUIPMENT EQUIPMENT	35 - L1	80 - S3*						45 - R2.5*		45 - L1.5*					

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Client:	Company 49	Company 50	Company 51	Company 52	Company 53	Company 54	Company 55	Company 56	Company 57	Company 58	Company 59	Company 60	Company 61	Company 62	Company 63	Company 64
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
336	FURNITURE COMPUTER FISH & WILDLIFE CONSERVATION RECREATION ROADS, RAILROADS AND BRIDGES	55 - R4	80 - S4*													
340	OTHER PRODUCTION PLANT											90 - S0.5*				
341	LAND AND LAND RIGHTS - RIGHTS STRUCTURES AND IMPROVEMENTS COMBINED CYCLE PRODUCTION	30 - R0.5 40 - R2.5	55 - R3*	45 - R2.5*		70 - S0*	SQUARE*		75 - R3* 60 - R4*	200 - SQ* 75 - L0*	45 - S3*				50 - S3*	
342	FUEL HOLDERS COMBINED CYCLE PRODUCTION	45 - R2.5	50 - R3*	55 - R3*			SQUARE*		50 - S3*	50 - S0*	50 - S2.5*				55 - R4*	
343	PRIME MOVERS SOLAR WIND TURBINE FUEL CELLS BASE LOAD PEAKERS CONTINUOUS EMISSION MONITORING COMBINED CYCLE PRODUCTION	35 - R1	30 - R2*	60 - R3*			SQUARE*		45 - S3*	40 - R2.5*	45 - R3*				30 - R3*	
344	GENERATORS PORTABLE POWER MODULES SOLAR WIND	55 - S3	60 - S3*	55 - S2*		70 - S1	SQUARE*		55 - R3* 55 - R3*	40 - R2.5*	50 - R2.5*					
345	ACCESSORY ELECTRIC EQUIPMENT COMBINED CYCLE PRODUCTION WIND	45 - R3	35 - S1.5*	50 - S3*			SQUARE*		50 - R2.5*	45 - R2.5*	35 - S3*				25 - S2*	
346	MISCELLANEOUS PLANT EQUIPMENT COMBINED CYCLE PRODUCTION SOLAR PRODUCTION WIND A/V	35 - R2	50 - S3*	30 - R1.5*		SQUARE*	20 - SQ		50 - S4* 40 - S2*	40 - O1*	50 - R3*				30 - R2.5*	
348	EASEMENTS								40 - S2.5*							
350	TRANSMISSION PLANT															
351	LAND AND LAND RIGHTS - RIGHTS EASEMENTS	60 - R3	50 - R3		80 - SQ	70 - R5	60 - R5	80 - SQ	75 - R3	70 - R4	65 - R4	65 - R4			75 - R4	
352	STRUCTURES AND IMPROVEMENTS MAJOR SMALL NON SYS CONTROL/COM SYS CONTROL/COM		60 - R2.5		50 - R1.5		50 - R4	55 - R3	60 - R4	60 - R3	50 - R3	50 - R1.5	80 - SQ	55 - S2.5	55 - S2.5	65 - R2.5
353	STATION EQUIPMENT STEP-UP TRANSFORMERS STEP-UP EQUIPMENT MISCELLANEOUS / OTHER MICROWAVE SCADA SUPERVISORY EQUIPMENT SUBSTATION ON CUSTOMER PREMISES PORTABLE PROPERTY AT SUBSTATIONS METERING STATION NON SYS CONTROL/COM SYS CONTROL/COM RTU ELECTRONICS MAJOR COMMUNICATION EQUIPMENT SECURITY LEASEHOLD	65 - S2.5 60 - R3	55 - R2.5		55 - R2	48 - R3	55 - R4	46 - R2	50 - R2	55 - R1.5	54 - R2.5	43 - S0	42 - R2.5	40 - R2	40 - R2	55 - R2 40 - R2.5
354	TOWERS AND FIXTURES ROW CLEARING	70 - R4	65 - R3			60 - R4	50 - R2	65 - R3	65 - R3 75 - R3	70 - S2.5	60 - R4	60 - R4	55 - S3	65 - R3	65 - R3	75 - R4
355	POLES AND FIXTURES ROW CLEARING POLES AND FIXTURES - WOOD POLES AND FIXTURES - STEEL MINT LINE LEASEHOLD	50 - R2	50 - R2		55 - R3 80 - SQ	46 - R2	50 - R2	55 - R2.5	55 - R2.5 70 - R5	52 - R2.5	45 - R2	52 - R1.5	47 - R2	50 - R3	50 - R3	55 - R1
356	OVERHEAD CONDUCTORS AND DEVICES ROW CLEARING ON TOWERS MINT LINE	60 - R3	50 - R2		50 - R3	48 - R2.5	47 - R1.5	60 - R2 80 - SQ	55 - R3	55 - R3	55 - R1.5	55 - R2.5	45 - R3	50 - R3	50 - R3	60 - R2.5
357	UNDERGROUND CONDUIT	40 - L2.5	50 - R3				60 - R3			55 - R4	55 - R2	55 - S3	65 - S3	50 - S3	50 - S3	
358	UNDERGROUND CONDUCTORS AND DEVICES SUB. CABLE - SOUTH SUB. CABLE - NORTH	35 - R3	30 - R3				50 - R3			55 - R4	45 - R3	40 - R1	40 - R4	50 - S4	50 - S4	40 - R2.5
359	ROADS AND TRAILS						50 - SQ	75 - R3	70 - R4	60 - R5	60 - R5	65 - SQ	55 - R4	55 - R4		

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Client:	Company 49	Company 50	Company 51	Company 52	Company 53	Company 54	Company 55	Company 56	Company 57	Company 58	Company 59	Company 60	Company 61	Company 62	Company 63	Company 64
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	GENERAL PLANT															
389	LAND & LAND RIGHTS - RIGHTS					50 - R5	50 - SQ		70 - R4	65 - R4		50 - SQ			45 - R4	
390	STRUCTURES AND IMPROVEMENTS	60 - S0			45 - R3	40 - R1	50 - R3		45 - R0.5	45 - R2	47 - R1.5	40 - R3			35 - R2	
	LEASEHOLD IMPROVEMENTS	30 - R1				20 - SQ							20 - SQ	20 - SQ		
	LARGE							80 - S0*					100 - S1.5*	100 - S1.5*		
	SMALL							40 - R1					40 - R2.5	40 - R2.5		
	AIR CONDITIONING															
	PAD															
	LEASE															
	MISCELLANEOUS															
391	OFFICE FURNITURE & EQUIPMENT	20 - SQ				15 - SQ		15 - SQ	10 - SQ	20 - SQ	20 - SQ	20 - SQ			15 - SQ	15 - SQ
	FURNITURE				20 - SQ		20 - SQ						15 - SQ	15 - SQ		15 - SQ
	EQUIPMENT	5 - SQ			7 - SQ	15 - SQ			5 - SQ	4 - SQ	5 - SQ					
	COMPUTERS AND SOFTWARE	4 - SQ				5 - SQ		3 - SQ	4 - SQ	5 - SQ	5 - SQ	7 - SQ		5 - SQ	5 - SQ	5 - SQ
	COMPUTER HARDWARE								5 - SQ	7 - SQ		5 - SQ	10 - SQ			3 - SQ
	SOFTWARE					10 - SQ										
	LARGE APPLICATION SOFTWARE						10 - SQ									
	DATA HANDLING						5 - SQ									
	INFORMATION SYSTEMS															
	AML&P - EKLUTNA															
	POWER MANAGEMENT SYSTEMS															
	CASH PROCESSING EQUIPMENT	5 - SQ														
	EDP															
	SYSTEM DEVELOPMENT															
392	TRANSPORTATION EQUIPMENT				11 - S3							13 - R0.5	12 - R4	12 - R4		
	PASSENGER CARS & VANS					8 - L3			9 - L4	9 - S1					9.5 - R3	7.5 - R0.5
	TRUCKS, TRAILERS AND VANS															
	LIGHT TRUCKS								12 - L3						11 - L2.5	11 - R3
	MEDIUM TRUCKS														10 - S2.5	10 - R2
	HEAVY TRUCKS					15 - R2.5	10 - L3		14 - L4						13 - L3	10 - R4
	MEDIUM TRUCKS / POWER EQUIPPED															
	HEAVY TRUCKS / POWER EQUIPPED															
	AIRPLANES AND HELICOPTERS															
	AIRPLANES								9 - S1.5							
	HELICOPTERS															
	TRACTORS		30 - S4				25 - S1		23 - S0.5						25 - S0.5	16 - R2.5
	TRAILERS															18 - R4
	MOTOR HOME															10 - S1.5
	OTHER															
	SUBUNIT															
393	STORES EQUIPMENT	25 - SQ			20 - SQ		25 - SQ	20 - SQ	10 - SQ	20 - SQ	30 - SQ	15 - SQ	15 - SQ	15 - SQ	25 - SQ	25 - SQ
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25 - SQ	25 - SQ	20 - SQ	20 - SQ	20 - SQ	25 - SQ		15 - SQ	25 - SQ	25 - SQ	20 - SQ	15 - SQ	15 - SQ	25 - SQ	
	ELECTRIC VEHICLES															
395	LABORATORY EQUIPMENT	15 - SQ	15 - SQ	15 - SQ	15 - SQ		15 - SQ		10 - SQ	15 - SQ	20 - SQ	15 - SQ	15 - SQ	15 - SQ	20 - SQ	20 - SQ
396	POWER OPERATED EQUIPMENT	17 - R5	30 - R1.5				18 - SQ	15 - L3	14 - L0.5	14 - L2.5			19 - R1.5	19 - R1.5	16 - L1	20 - R2
	TRENCHERS AND CABLE PLOWS															
	RUBBER TIRED TRACTORS															
	HEAVY CONSTRUCTION EQUIPMENT															
	MOBILE CRANES															
	FORKLIFTS															
	TRAILERS WITH MOUNTED EQUIPMENT															
	MISCELLANEOUS NON-HIGHWAY EQUIPMENT															
	MISCELLANEOUS EQUIPMENT															
	OTHER POWER OPERATED EQUIPMENT															
	OFF ROAD POWER EQUIPMENT - SHORT LIFE															
	OFF ROAD POWER EQUIPMENT - LONG LIFE															
397	COMMUNICATION EQUIPMENT	15 - SQ		10 - SQ	24 - R4	20 - S4	15 - SQ	15 - R1	15 - SQ	15 - SQ	15 - SQ	20 - R3	15 - SQ	15 - SQ	10 - SQ	10 - SQ
	COMPUTERS															
	STRUCTURES & IMPROVEMENTS															
	COMMUNICATION & CONTROL EQUIPMENT															
	FIBER OPTIC CABLE															
	SCADA															
	TELEPHONE AND DATA COLLECTION EQUIPMENT															
	TRANS LINE								10 - SQ				15 - S1			
	EMS															
	MICROWAVE							SQUARE*								
	ELECTRONIC															
	TOWER/BUILDING															
	CLEARING															
	MASSED															
	OTHER															
	REMOTE MONITORING EQUIPMENT															
398	MISCELLANEOUS EQUIPMENT	10 - SQ			20 - SQ		15 - SQ	20 - SQ	10 - SQ	15 - SQ	20 - SQ	12 - R2.5	20 - SQ	15 - SQ	15 - SQ	20 - SQ
399	OTHER TANGIBLE PROPERTY															
	MINING EQUIPMENT											40 - R2*				

* Curve shown is interim survivor curve.

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Client:	Company 65	Company 66	Company 67	Company 68	Company 69	Company 70	Company 71	Company 72	Company 73	Company 74	Company 75	Company 76	Company 77	Company 78	Company 79	Company 80
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
INTANGIBLE PLANT																
302	FRANCHISES AND CONSENTS			40 - SQ												30 - SQ
303	MISCELLANEOUS INTANGIBLE PLANT SOFTWARE FIBER OPTIC 5 YR 10 YR 15 YR 25 YR RRSU UPGRADES			Fully Accrued	7 - SQ		5 - SQ 15 - SQ			8 - SQ						
STEAM PRODUCTION PLANT																
310	LAND AND LAND RIGHTS - RIGHTS REMOVING OTHER PROPERTY EASEMENTS, PERMITS									SQUARE*					SQUARE*	50 - SQ
311	STRUCTURES AND IMPROVEMENTS LANDFILL SECURITY	100 - R2*		30 - R5*			100 - R2.5*	125 - R2*		125 - R2*	80 - R1.5*		75 - R3*	75 - R3*	70 - R1.5*	90 - S0*
312	BOILER PLANT EQUIPMENT COMBUSTION INITIATIVE UNIT COAL TRAIN POWER OPERATED UNCLASSIFIED SCRUBBERS FUEL EQUIPMENT COAL PILE BASE POLLUTION CONTROL EQUIPMENT RETROFIT PRECIPITATORS CATALYST AQC CONTINUOUS EMISSION MONITORING TOOLS RAIL IMPROVEMENTS	62 - S0.5*		30 - R5*			50 - S0.5*	65 - R1.5*		60 - R2*	40 - S0*		50 - R1*	50 - R1*	65 - R1* 10 - SQ 25 - R3 20 - L2.5 40 - S2*	60 - R1* 25 - R3 18 - S2* 10 - SQ
		35 - R1.5											40 - R2.5*	40 - R2.5*		
															25 - SQ 30 - S1.5	
313	ENGINES & GENERATORS															
314	TURBOGENERATOR UNITS	65 - R2*		30 - R5*			65 - S1*	70 - R2*		70 - R2*	50 - R2*		40 - S1*	40 - S1*	70 - R2*	65 - R2.5*
315	ACCESSORY ELECTRIC EQUIPMENT COMBUSTION INITIATIVE	50 - R3*		30 - R5*			55 - R2*	70 - S2*		60 - S1.5*	55 - R3*		50 - S1.5*	50 - S1.5*	55 - R1* 10 - SQ	65 - R2.5*
316	MISCELLANEOUS PLANT EQUIPMENT COMBUSTION INITIATIVE AIR MONITORING EQUIPMENT FURNITURE DATA PROCESSING EQUIPMENT CARS TOOLS, SHOP AND GARAGE EQUIPMENT POWER OPERATED EQUIPMENT COMMUNICATION EQUIPMENT SMALL TRUCKS LARGE TRUCKS TRAILERS MISCELLANEOUS	48 - S0.5*		30 - R5*			40 - S0*	45 - R0.5*		50 - R1.5*	42 - R0.5*		40 - R1.5*	40 - R1.5*	43 - S0.5* 10 - SQ 10 - S0.5 20 - SQ 7 - SQ 10 - L3 20 - L2.5 15 - SQ	45 - R1* 10 - SQ 25 - SQ 15 - SQ 25 - SQ
NUCLEAR PRODUCTION																
320	LAND AND LAND RIGHTS - RIGHTS															
321	STRUCTURES AND IMPROVEMENTS			100 - R1*								80 - S0.5*				
322	REACTOR PLANT EQUIPMENT STEAM GENERATORS			60 - R1*								50 - S1.5*				
323	TURBOGENERATOR UNITS			40 - R3*								50 - S1*				
324	ACCESSORY ELECTRIC EQUIPMENT			40 - R3*								45 - S2.5*				
325	MISCELLANEOUS PLANT EQUIPMENT			40 - R4*								35 - L1.5*				
HYDRAULIC PRODUCTION PLANT																
330	LAND AND LAND RIGHTS - RIGHTS REMOVING PROPERTY OF OTHERS									120 - S4						
331	STRUCTURES AND IMPROVEMENTS FISH & WILDLIFE CONSERVATION RECREATION			100 - S2.5*				SQUARE*	100 - S1.5*		100 - S1*	100 - R2*			80 - S1*	65 - S0*
332	RESERVOIRS, DAMS AND WATERWAYS FISH & WILDLIFE CONSERVATION RECREATION			100 - S2.5*				SQUARE*	100 - S1.5*		70 - R1*	125 - R2.5*			100 - S1.5*	70 - R2.5*
333	WATER WHEELS, TURBINES AND GENERATORS			70 - R1.5*			70 - R2.5*	70 - R1.5*		65 - R1.5*	80 - R2*				70 - R1.5*	45 - R1.5*
334	ACCESSORY ELECTRIC EQUIPMENT			40 - R5*			55 - R3*	65 - R1*		55 - S3*	55 - O1*				40 - R0.5*	55 - R0.5*
335	MISCELLANEOUS PLANT EQUIPMENT EQUIPMENT			40 - R3*			50 - R2.5*	35 - S1.5*		50 - S2.5*	60 - R1*				50 - R2.5*	55 - R2*

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Client:	Company 65	Company 66	Company 67	Company 68	Company 69	Company 70	Company 71	Company 72	Company 73	Company 74	Company 75	Company 76	Company 77	Company 78	Company 79	Company 80
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
336	FURNITURE COMPUTER FISH & WILDLIFE CONSERVATION RECREATION ROADS, RAILROADS AND BRIDGES			60 - R1.5*				70 - R5*		55 - R3*	60 - R4*					60 - R2*
340	OTHER PRODUCTION PLANT															
341	LAND AND LAND RIGHTS - RIGHTS STRUCTURES AND IMPROVEMENTS COMBINED CYCLE PRODUCTION	60 - S0*		25 - R5 30 - R5*			SQUARE*	40 - R5*		SQUARE*	40 - S0.5*		SQUARE*	SQUARE*	SQUARE* 65 - R3*	45 - S3*
342	FUEL HOLDERS COMBINED CYCLE PRODUCTION	SQUARE*		25 - R5 30 - R5*			SQUARE*	40 - R5*		SQUARE*	30 - S2*				50 - S3*	55 - R3*
343	PRIME MOVERS SOLAR WIND TURBINE FUEL CELLS BASE LOAD PEAKERS CONTINUOUS EMISSION MONITORING COMBINED CYCLE PRODUCTION	60 - R2.5*		25 - R5			55 - R2.5*			SQUARE*	25 - S2.5*				60 - R3*	
344	GENERATORS PORTABLE POWER MODULES SOLAR WIND	65 - R2.5*		30 - R5* 25 - R5			44 - R4*	40 - R5*		SQUARE*	60 - S2*		40 - S2.5*	40 - S2.5*	25 - S0.5*	40 - R3*
345	ACCESSORY ELECTRIC EQUIPMENT COMBINED CYCLE PRODUCTION WIND	55 - S1.5*		25 - R5 30 - R5*			45 - S1.5*	40 - R5*		SQUARE*	40 - S1.5*		40 - S3*	40 - S3*	35 - R2.5* 45 - R4*	40 - S0.5*
346	MISCELLANEOUS PLANT EQUIPMENT COMBINED CYCLE PRODUCTION SOLAR PRODUCTION WIND A/V	SQUARE*		25 - R5 30 - R5* SQUARE*			40 - R1.5*	40 - R5*		SQUARE*	35 - R2.5*		SQUARE*	SQUARE*	60 - R3*	40 - R2.5*
348	EASEMENTS							SQUARE*							20 - SQ	
350	TRANSMISSION PLANT															
351	LAND AND LAND RIGHTS - RIGHTS EASEMENTS				80 - SQ		70 - S4	75 - R4		50 - SQ	75 - R4	70 - R4				
352	STRUCTURES AND IMPROVEMENTS MAJOR SMALL NON SYS CONTROL/COM SYS CONTROL/COM	60 - R2.5		60 - R3	55 - R3		55 - R4	75 - R3	55 - R3	50 - R4	55 - R4	65 - R2.5*	55 - R3			
353	STATION EQUIPMENT STEP-UP TRANSFORMERS STEP-UP EQUIPMENT MISCELLANEOUS / OTHER MICROWAVE SCADA SUPERVISORY EQUIPMENT SUBSTATION ON CUSTOMER PREMISES PORTABLE PROPERTY AT SUBSTATIONS METERING STATION NON SYS CONTROL/COM SYS CONTROL/COM RTU ELECTRONICS MAJOR COMMUNICATION EQUIPMENT SECURITY LEASEHOLD	43 - R1.5		43 - R2.5 25 - S0	48 - R2		47 - R1	60 - R2	45 - R1	40 - R2	65 - R3	60 - S0.5* 60 - R3*	57 - R3			
354	TOWERS AND FIXTURES ROW CLEARING	70 - R2		70 - R5	65 - R3		65 - R3	70 - R2.5	65 - R4	56 - R3	65 - R3	20 - SQ 65 - R4	70 - R4			
355	POLES AND FIXTURES ROW CLEARING POLES AND FIXTURES - WOOD POLES AND FIXTURES - STEEL MINT LINE LEASEHOLD	45 - R2		47 - R2.5	57 - R3		55 - R1.5 70 - R4	56 - S0	45 - R2	31 - R0.5	70 - R3	53 - R2.5	49 - R2.5			
356	OVERHEAD CONDUCTORS AND DEVICES ROW CLEARING ON TOWERS MINT LINE	48 - R1.5		53 - R5	60 - R3 80 - SQ		55 - R3	65 - R2	50 - R3	38 - R2.5	65 - R4	20 - SQ 60 - S2	53 - R2			
357	UNDERGROUND CONDUIT	50 - SQ 65 - R3		60 - R5	50 - R3		50 - R4	65 - R3		55 - R4	60 - S4	55 - R4	50 - L3			
358	UNDERGROUND CONDUCTORS AND DEVICES SUB. CABLE - SOUTH SUB. CABLE - NORTH	30 - R3		50 - R3			40 - R3	30 - SQ	50 - R3	55 - R4	50 - S3	50 - R3	40 - R4			
359	ROADS AND TRAILS			65 - R5	50 - SQ		70 - R4		60 - R4	75 - SQ	70 - R4	55 - S3				

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Client:	Company 65	Company 66	Company 67	Company 68	Company 69	Company 70	Company 71	Company 72	Company 73	Company 74	Company 75	Company 76	Company 77	Company 78	Company 79	Company 80
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	DISTRIBUTION PLANT															
360	LAND & LAND RIGHTS - RIGHTS EASEMENTS, SURVEYS AND CLEARING				65 - SQ		65 - R3	70 - R3		74 - R4	65 - R4					70 - R3
361	STRUCTURES AND IMPROVEMENTS STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES AND IMPROVEMENTS - SMALL LEASEHOLD	50 - R2 45 - R1.5		55 - L5	45 - R3	55 - R3	65 - R2.5	60 - R1.5	55 - R3	50 - S3	55 - R3	65 - R2.5	50 - R3		56 - R2.5	45 - R3
362	STATION EQUIPMENT MAJOR ELECTRONIC SCADA COMPANY STATIONS CUSTOMER HIGH TENSION CONTROL CENTER SUPERVISORY TRANSFORMERS OTHER SECURITY COMMUNICATION EQUIPMENT LEASEHOLD REMOTE MONITORING EQUIPMENT	50 - R0.5		40 - R2.5	50 - R1	46 - R2.5	50 - R2	50 - R0.5	45 - R1.5	40 - R2	55 - R4	20 - SQ 60 - S0.5	40 - S1		46 - S0	48 - R2
363	STORAGE BATTERY EQUIPMENT			10 - SQ											15 - SQ	
363.5	STATION EQUIPMENT - ELECTRONICS															
364	POLES, TOWERS AND FIXTURES POLES, TOWERS AND FIXTURES - WOOD POLES POLES, TOWERS AND FIXTURES - STEEL TOWERS CUSTOMER TRANSFORMER STATION POLES CLEARING TOWERS CLEARING POLES STEEL	32 - R1.5	42 - R0.5	40 - R2		43 - R0.5		43 - R0.5	45 - R2	23 - R2	65 - R1	44 - R1.5	54 - R2.5		52 - R2	50 - R1.5
							55 - R3									
							44 - O1 55 - S3 65 - R3									
365	OVERHEAD CONDUCTORS AND DEVICES ROW CLEARING	34 - R1.5	35 - L2	40 - R2.5	58 - R0.5 65 - SQ	40 - S2.5	45 - R1	50 - R0.5	40 - R2.5	24 - R2	55 - R3	55 - R2	51 - R1		50 - R2	38 - O1
366	UNDERGROUND CONDUIT ENCASED NOT ENCASED			54 - R4	65 - R3	60 - R4	55 - R3	65 - R3	50 - R4	51 - S1.5	65 - R4	43 - R3	65 - R3		50 - R2	55 - R2
367	UNDERGROUND CONDUIT - MANHOLES UNDERGROUND CONDUCTORS AND DEVICES CABLE INJECT DUCT SYSTEM DIRECT BURIED	60 - R3 32 - R2	30 - R2.5	39 - R4	35 - R3	55 - R2	43 - S1.5	55 - R2	35 - R2.5	29 - R0.5	65 - R4	45 - S0.5	40 - R3		40 - R1.5	45 - R2
368	LINE TRANSFORMERS TRANSFORMER INSTALLATIONS OVERHEAD UNDERGROUND PAD MOUNT NON-NETWORK HOUSING NETWORK UNDERGROUND RESIDENTIAL DISTRIBUTION CUSTOMER	33 - R2.5	39 - R1.5		32 - S0 32 - R2.5 29 - S2.5	32 - S0		35 - R1	40 - R2	26 - R1.5	50 - R0.5	44 - R2	40 - S1 35 - L2		40 - R1	35 - R1.5
369	SERVICES OVERHEAD UNDERGROUND UNDERGROUND CABLE	45 - R3	40 - R1	47 - R3 44 - R4	39 - O1 36 - R3	48 - R0.5 45 - S4 50 - S1	42 - R1.5	35 - R1 40 - R1.5	45 - R3	22 - S2.5	60 - R2	60 - R3 65 - R3	44 - R2		51 - R1.5 51 - R1.5	50 - R1.5 55 - R2.5
370	METERS METER INSTALLATIONS METERING DEVICES AMR AND ELECTRONIC LOAD RESEARCH METERS AMI METERS IDAHO STANDARD IDAHO AMR WASHINGTON STANDARD	28 - R4	32 - R3	30 - R1.5	26 - S0	39 - R2	28 - SQ	32 - R2	35 - R2.5	25 - S1	30 - R0.5	44 - R1	32 - R2 65 - R5		15 - L0 17 - R0.5 38 - R1	25 - R0.5
							15 - SQ					15 - S2.5	15 - S3			14 - R3
371	INSTALLATIONS ON CUSTOMERS' PREMISES AREA LIGHTING PHOTOVOLTAIC INSTALLATIONS LOAD CONTROL DEVICES	16 - R1	30 - R1	40 - S1	25 - SQ 20 - O1	30 - R4	35 - R3 19 - L0.5	14 - L0			35 - R2		30 - O1 19 - R1.5		25 - R3	26 - R1.5
372	LEASED PROPERTY			16 - S1	30 - SQ											
373	STREET LIGHTING AND SIGNAL SYSTEMS MERCURY VAPOR HIGH PRESSURE SODIUM OVERHEAD UNDERGROUND TRANSFORMERS BOULEVARD CUSTOMER POLES DUCK TO DAWN NONROADWAY LIGHTING CONDUIT AND CABLE LAMPS AND EQUIPMENT ELECTROLIERS	29 - R1.5	30 - R1		22 - O1		30 - L1.5	24 - R1	35 - R2	27 - S0	50 - R2	33 - S1	35 - L1		40 - R2.5	44 - R1
				30 - R0.5		7 - L0 30 - R2.5										
						32 - O1										
375	EASEMENTS				25 - S6 22 - L0 24 - L3											
								50 - SQ								

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FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	GENERAL PLANT															
389	LAND & LAND RIGHTS - RIGHTS				50 - SQ		65 - R4									
390	STRUCTURES AND IMPROVEMENTS			40 - R3		50 - R3			35 - R4	55 - R4 40 - R2.5	65 - R4 57 - R4	37 - S0.5	125 - R1* SQUARE*		40 - R0.5	50 - R1.5*
	LEASEHOLD IMPROVEMENTS						ULLY ACCRUE									
	LARGE	SQUARE*			80 - S0*	60 - R2*	55 - S0*	60 - R1*				25 - S2				
	SMALL	33 - S1			40 - R1		45 - R3	40 - R3								
	AIR CONDITIONING						30 - R2									
	PAD															
	LEASE											20 - SQ				
	MISCELLANEOUS															
391	OFFICE FURNITURE & EQUIPMENT			20 - SQ				20 - SQ		10 - SQ	20 - SQ	20 - SQ	20 - SQ		20 - SQ	
	FURNITURE				20 - SQ	15 - SQ	20 - SQ									
	EQUIPMENT				10 - SQ		15 - SQ		20 - SQ						5 - SQ	
	COMPUTERS AND SOFTWARE	6 - R4			3 - SQ		5 - SQ	5 - SQ	5 - SQ	6 - SQ	5 - SQ		5 - SQ		5 - SQ	5 - SQ
	COMPUTER HARDWARE															
	SOFTWARE															
	LARGE APPLICATION SOFTWARE															
	DATA HANDLING					8 - SQ						20 - SQ				
	INFORMATION SYSTEMS					10 - SQ										
	AML&P - EKLUTNA						7 - SQ									
	POWER MANAGEMENT SYSTEMS															
	CASH PROCESSING EQUIPMENT											5 - SQ				
	EDP															
392	SYSTEM DEVELOPMENT															
	TRANSPORTATION EQUIPMENT	13 - R2					SQUARE		10 - SQ		14 - L1				12 - R1.5	
	PASSENGER CARS & VANS									5 - S2		7 - L4				
	TRUCKS, TRAILERS AND VANS															
	LIGHT TRUCKS				7 - L3					10 - S1		12 - L2.5				
	MEDIUM TRUCKS															
	HEAVY TRUCKS				10 - S3							14 - S3				
	MEDIUM TRUCKS / POWER EQUIPPED															
	HEAVY TRUCKS / POWER EQUIPPED															
	AIRPLANES AND HELICOPTERS															
	AIRPLANES															
	HELICOPTERS															
	TRACTORS															
	TRAILERS				26 - S1		19 - L0.5	26 - L1.5								
	MOTOR HOME															
	OTHER															
	SUBUNIT															
393	STORES EQUIPMENT				20 - SQ	25 - SQ	25 - SQ	20 - SQ	20 - SQ	15 - SQ	20 - SQ	25 - SQ	10 - SQ		20 - SQ	
394	TOOLS, SHOP AND GARAGE EQUIPMENT			25 - SQ	25 - SQ	25 - SQ	20 - SQ	25 - SQ	20 - SQ	20 - SQ	25 - SQ	20 - SQ	20 - SQ		25 - SQ	
	ELECTRIC VEHICLES															
395	LABORATORY EQUIPMENT			20 - SQ	20 - SQ	15 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	15 - SQ	20 - SQ	10 - SQ		15 - SQ	
396	POWER OPERATED EQUIPMENT	18 - L0.5		20 - SQ	21 - S0.5	22 - S2.5	15 - SQ	20 - S0.5	15 - SQ	14 - S1.5	14 - R1.5		18 - S0.5		14 - L1.5	
	TRENCHERS AND CABLE PLOWS															
	RUBBER TIERED TRACTORS															
	HEAVY CONSTRUCTION EQUIPMENT															
	MOBILE CRANES															
	FORKLIFTS															
	TRAILERS WITH MOUNTED EQUIPMENT															
	MISCELLANEOUS NON-HIGHWAY EQUIPMENT															
	MISCELLANEOUS EQUIPMENT															
	OTHER POWER OPERATED EQUIPMENT															
	OFF ROAD POWER EQUIPMENT - SHORT LIFE															
	OFF ROAD POWER EQUIPMENT - LONG LIFE															
397	COMMUNICATION EQUIPMENT	20 - R1.5		15 - SQ	15 - R1	15 - SQ	15 - SQ	19 - L2	15 - SQ	15 - SQ	15 - SQ	8 - SQ	10 - SQ		15 - SQ	10 - SQ
	COMPUTERS															
	STRUCTURES & IMPROVEMENTS															
	COMMUNICATION & CONTROL EQUIPMENT															
	FIBER OPTIC CABLE															
	SCADA															
	TELEPHONE AND DATA COLLECTION EQUIPMENT															
	TRANS LINE															
	EMS						SQUARE*									
	MICROWAVE															
	ELECTRONIC															
	TOWER/BUILDING															
	CLEARING															
	MASSED															
	OTHER															
	REMOTE MONITORING EQUIPMENT															
398	MISCELLANEOUS EQUIPMENT			20 - SQ	20 - SQ	20 - SQ	20 - SQ	15 - SQ	15 - SQ	10 - SQ	20 - SQ	20 - SQ	10 - SQ			
399	OTHER TANGIBLE PROPERTY												5 - SQ			
	MINING EQUIPMENT															

* Curve shown is interim survivor curve.

**APPROVED INTERIM SURVIVOR CURVES AND
NET SALVAGE PERCENTS FOR ELECTRIC COMPANIES**

COMPANIES INCLUDED IN THIS LIST ARE THE FOLLOWING:

Dominion - Virginia Power
Nova Scotia Power, Inc.
Michigan Electric Transmission Company
Duke Power Company
Potomac Electric Power Company
NSTAR - Electric
Owen Electric Cooperative
Omaha Public Power District
Puget Sound Energy
Reliant Energy
Dominion Resources, Inc.
UGI Utilities, Inc. - Electric Division
Greater Missouri Operations - L&P Jurisdiction
Chugach Electric Association, Inc
PSI Energy, Inc.
Madison Gas and Electric Company
Bangor Hydro - Electric Company
Entergy Arkansas, Inc.
Kentucky Utilities
Bonneville Power Administration

MidAmerican Energy Company
Alliant Energy - Wisconsin Power & Light
Northern Indiana Public Service Company
AmerenUE
Cincinnati Gas and Electric Company
Duke Energy Indiana
Anchorage Municipal Power & Light
Boston Edison Company
Entergy Texas, Inc.
Central Vermont Public Service Corporation
Exelon Generation Company
Pacific Gas & Electric Company
Maine Public Service Company
Allegheny Energy Supply, Inc.
Jackson Energy Cooperative Corporation
Maritime Electric Company
Duquesne Light Company
Westar Energy, Inc. - North
Alliant - Iowa
AmerenIP

Idaho Power Company
AmerenCILCO
South Carolina Electric & Gas Company
PPL Electric Utilities Corporation
Alliant - Minnesota
Sierra Pacific Power Company
Atlantic City Electric Company
Arizona Public Service Company
Greater Missouri Operations - MPS Jurisdiction
Allegheny Energy - Monongahela Power Company
Entergy Gulf States Louisiana, LLC.
Oklahoma Gas and Electric
Duke Energy Ohio
Wisconsin Power and Light Company
Wisconsin Public Service Corporation
AmerenCIPS
Pennsylvania Electric Company
Duke Energy Kentucky
Entergy Mississippi, Inc.
Nevada Power Company

Oklahoma Gas and Electric (Holding Company Assets)
East Kentucky Power Cooperative
Allegheny Energy - Potomac Edison Company
Centerpoint Energy - Houston Electric LLC
NSTAR Electric & Gas Company - Commonwealth Electric Company
Duke Energy Carolinas
Central Hudson Gas and Electric
Kansas City Power and Light Company - Kansas Jurisdiction
Westar Energy, Inc. - South
Louisville Gas & Electric
Metropolitan Edison Company
Black Hills Colorado Electric Utility Company, LP
Avista Corporation
Maui Electric Company
Florida Power & Light Company
Kansas City Power and Light Company - Missouri Jurisdiction
El Paso Electric Company
Alliant - Illinois
Entergy Louisiana, LLC.
Greater Missouri Operations - ECORP

**Summary of Average Service Life Parameters
For Canadian Based Electric Utilities**

	Client:	Company 1	Company 2	Company 3	Company 4	Company 5	Company 6	Company 7	Company 8	Company 9	Company 10	Company 11	Company 12	Company 13	Company 14
Description		SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE
WIND TURBINES															
EQUIPMENT												40 - R3			
WIND TURBINES												5 - SQ	40 - R3		
RESIDUAL HEATING SYSTEMS												25 - R2	25 - R2		
HYDRO PRODUCTION															
LAND AND LAND RIGHTS							75 - R4								
STRUCTURES AND IMPROVEMENTS							65 - L3					100 - R3			
RESERVOIRS, DAMS, AND WATERWAYS							75 - R4					100 - R3			
WATER WHEELS, TURBINES, AND GENERATORS							75 - R3					65 - L1.5			
ACCESSORY ELECTRICAL EQUIPMENT							45 - R2.5					31 - L2.5			
ROADS, RAILROADS AND BRIDGES							75 - S4					75 - R4			
CANALS, PENSTOCKS, SURGE TANKS AND TAILRACES															
OTHER POWER PLANT EQUIPMENT							45 - R3					15 - L1			30 - R3
OTHER PRODUCTION															
STRUCTURES AND IMPROVEMENTS											50 - S1.5	30 - S2.5	35 - R2.5		40 - R2.5
ELECTRICAL PLANT															
PRIME MOVERS, GENERATORS AND AUXILIARIES											25 - R1.5		25 - R1.5		27 - R2.5
PRIME MOVERS												20 - R3			
GENERATORS												28 - R4	27 - R2.5		
FUEL HOLDERS											23 - L2	30 - L4	20 - R2		35 - R4
ACCESSORY ELECTRICAL EQUIPMENT											30 - R1.5	21 - L4	25 - R2		35 - R3
OTHER PRODUCTION PLANT							40 - R4				27 - R3	19 - R4	20 - R3		35 - R3
TRANSMISSION PLANT															
LAND AND LAND RIGHTS		75 - R3	52 - S6				75 - R3					65 - SQ			
SUBSTATION STRUCTURES AND IMPROVEMENTS			50 - R2									40 - R3		40 - R4	
BUILDINGS					40 - R2.5			40 - R4							
SITE DEVELOPMENT					40 - R3										
SUBSTATION EQUIPMENT		53 - R3	45 - L2		45 - R3		50 - S3	38 - R2			45 - R4	31 - L1.5		35 - R2	40 - R4
TRANSFORMERS AND REGULATORS														40 - R2	
RELAYING AND PROTECTION EQUIPMENT														20 - R1.5	
MISCELLANEOUS															
TELECONTROL SYSTEM								15 - R1.5						15 - R1.5	
TELECONTROL LINKS					13 - R0.5										
SUPERVISORY EQUIPMENT					10 - L1.5										
FIBER OPTIC CABLE								10 - SQ							
SYSTEM COMMUNICATION			24 - L0.5					10 - SQ							
SCADA								12 - SQ							
ROADS AND TRAILS							40 - R0.5					40 - R2			
LAND RIGHTS					50 - R4										
POLES, TOWERS AND FIXTURES							45 - S2	45 - R3			50 - R4				
WOOD					50 - R1.5										
STEEL					50 - R4										
INSULATORS					37 - R0.5										
TOWERS AND FIXTURES		50 - R4	45 - R2									65 - R4			
POLES AND FIXTURES		55 - R3	52 - R3	30 - S1								45 - R3			
OVERHEAD CONDUCTOR			60 - R4	45 - R2.5	47 - R3		50 - R3			50 - R4		60 - R4			
POLES		60 - R4													
TOWERS		60 - R4													
UNDERGROUND CONDUIT					40 - R4							25 - R3			
MANHOLES					50 - R4										
UNDERGROUND CONDUCTOR			45 - R5									25 - R3			
UNDERGROUND CABLE LPOF					45 - R5										
UNDERGROUND CABLE HPOF					45 - R4										
UNDERGROUND CABLE SOLID DIELECTRIC					35 - S3										
DISTRIBUTION PLANT															
LAND AND LAND RIGHTS		75 - R3			50 - SQ		36 - L3	75 - R3		75 - R3	75 - R3				75 - R3
SUBSTATION STRUCTURES AND IMPROVEMENTS							25 - L1					40 - R1.5	40 - R2		
BUILDINGS					40 - SQ		40 - R1.5								
SITE DEVELOPMENT					35 - SQ										
STORAGE BATTERY EQUIPMENT															
POLES, TOWERS AND FIXTURES		45 - R2.5		30 - R1.5		45 - R1.5	40 - R3			45 - R4	44 - R4	45 - R3	15 - R3		40 - R3
WOOD POLES					50 - R1.5								38 - R3		
OVERHEAD TRANSFORMERS					50 - SQ										
INSULATORS					60 - SQ										
CONCRETE AND STEEL															
STEEL TOWERS															
OVERHEAD CONDUCTOR		55 - R2.5		35 - R1.5		45 - R1	40 - R3			40 - R4	50 - R3	45 - R4	40 - R3		40 - R3
PRIMARY CONDUCTOR					50 - R1.5										
SECONDARY CONDUCTOR					60 - R3										

Service Life and Net Salvage Statistics - Canada - Electric

	Client:	Company 1	Company 2	Company 3	Company 4	Company 5	Company 6	Company 7	Company 8	Company 9	Company 10	Company 11	Company 12	Company 13	Company 14
Description	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE
FAULT INDICATORS				65 - R2											
SWITCHES				55 - R2											
BARE COPPER															
WEATHER-PROOF COPPER															
BARE ALUMINUM															
WEATHER-PROOF ALUMINUM															
AERIAL CABLE															
DUPLEX, TRIPLEX, AND QUADRUPEX															
UNDERGROUND CONDUIT	55 - R4			40 - SQ								25 - R3	25 - R3		50 - R4
TRANSFORMER PADS				65 - SQ											
PULL BOXES				55 - SQ											
MANHOLES				60 - SQ											
UNDERGROUND CONDUCTOR			35 - R1.5		58 - R2					50 - R3	59 - R3	25 - R3	25 - R3		
PRIMARY CABLE				45 - R3											
SECONDARY CABLE				45 - R3											
SWITCHES				32 - R3											
SPECIAL INSULATED COPPER CABLE															
SUBSTATION EQUIPMENT	50 - R3		45 - R2		27 - R0.5	45 - R2.5				31 - S2	50 - R2	30 - R4	35 - S3		35 - R3
LINE TRANSFORMERS	40 - R2.5					45 - L2.5				35 - S3	33 - R3	40 - S3	35 - R2		35 - R3
TRANSFORMERS - OVERHEAD				50 - R3											
TRANSFORMERS - PADMOUNT				50 - R3											
TRANSFORMERS - MINIPAD				55 - SQ											
TRANSFORMERS - SUBSTATIONS				45 - SQ											
SWITCHGEAR				35 - SQ											
STRUCTURES				35 - SQ											
PROTECTION				35 - SQ											
SCADA					10 - R2										
AMR					15 - R1.5										
AMR - SKID INFRASTRUCTURE					25 - R1.5										
VOLTAGE REGULATORS															
CAPACITOR BANKS															
RECLOSERS															
CAPACITORS AND REGULATORS			30 - R1.5												
STREET LIGHTING AND SIGNAL SYSTEMS	43 - R4				20 - R1	35 - R3				35 - S3	35 - S3	45 - R4	35 - S1.5		25 - R3
SENTINEL LIGHTS	31 - R1									30 - R1	30 - S1.5				23 - R2
TELECONTROL LINKS				35 - SQ											
SUPERVISORY EQUIPMENT				15 - SQ											
STREET LIGHT POLES					45 - R1.5										
SERVICES			30 - S3			75 - R4						55 - R4	40 - R3		
OVERHEAD	50 - R4									45 - R3	50 - R3				40 - R3
UNDERGROUND	50 - R3									40 - R3	35 - R3				40 - R4
METERS	20 - R1.5		15 - R1.5	25 - SQ		25 - L1					16 - L0	20 - R3	25 - S2		
AMI															
AMR	15 - R2.5				15 - R0.5					15 - R2.5					25 - S2
WATT-HOUR															
DEMAND															
INSTRUMENT TRANSFORMERS															
METERING TANKS															
INSTALLATIONS ON CUSTOMER PREMISES			15 - R1.5			25 - R1						20 - R3	25 - S2		
GENERAL PLANT															
STRUCTURES AND IMPROVEMENTS	55 - R3	43 - R3		100 - R1						42 - S2	45 - R3		45 - R3	80 - R1	32 - R4
LEASEHOLD IMPROVEMENTS				5 - SQ											
HOUSES	12 - L0														40 - R3
FRAME AND IRON						40 - R3									
MASONRY						30 - R2									
GENERAL															
SCADA									20 - SQ						
BUILDINGS									15 - SQ						
LARGE									50 - R2						
SMALL												100 - R2			
OFFICE FURNITURE AND EQUIPMENT	15 - R3	15 - SQ	15 - SQ	20 - SQ	15 - SQ	15 - SQ			15 - SQ	15 - SQ	15 - SQ	15 - SQ	5 - SQ		15 - SQ
COMPUTERS											5 - SQ				
FURNITURE														15 - SQ	
EQUIPMENT														10 - SQ	
COMPUTER SOFTWARE												5 - SQ			
COMPUTER HARDWARE			5 - SQ									5 - SQ			
TRANSPORTATION EQUIPMENT		9 - L0.5		13 - L3		13 - L2.5					20 - L1	7 - S1	12 - L1.5		10 - R0.5
CATEGORY 1	10 - L1.5									9 - L2					
CATEGORY 2	12 - L1														
CATEGORY 3	25 - R3									20 - R3					
CATEGORY 4	12 - R2														
FLEET VEHICLES						5 - L1									
CORPORATE VEHICLES						3 - SQ									
OTHER						14 - S4									
CARS											17 - L1.5				
LIGHT TRUCKS											6 - S3				
											8 - S3				

Service Life and Net Salvage Statistics - Canada - Electric

Client:	Company 1	Company 2	Company 3	Company 4	Company 5	Company 6	Company 7	Company 8	Company 9	Company 10	Company 11	Company 12	Company 13	Company 14
Description	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE
MEDIUM TRUCKS								7 - L3						
HEAVY TRUCKS								13 - L4						
TRAILERS								15 - L2.5						
HEAVY EQUIPMENT								17 - L1.5						
SNOWMOBILES AND ATV'S								9 - L2.5						
STORES EQUIPMENT			25 - SQ								25 - R3	25 - R3		
TOOLS AND WORK EQUIPMENT	10 - R2	10 - SQ	25 - SQ	20 - SQ	10 - SQ	15 - SQ	15 - SQ	15 - SQ	10 - SQ	10 - SQ	15 - SQ	15 - SQ	8 - SQ	15 - SQ
METER READERS			20 - SQ					3 - L2.5						
LABORATORY EQUIPMENT											25 - SQ	20 - SQ		
HEAVY WORK EQUIPMENT														
POWER OPERATED EQUIPMENT		25 - L2									27 - S1.5	20 - L1		
COMMUNICATION STRUCTURES AND EQUIPMENT	25 - R2		15 - SQ	15 - SQ		15 - SQ			15 - R4	20 - L3	20 - R3	25 - R3		15 - SQ
RADIOS					7 - SQ									
MOBILE														
BASE STATIONS														
RADIO SITES - ROADS														
RADIO SITES - BUILDINGS														
COMMUNICATION CABLES														
SCADA														
TELEPHONE														
POWER LINE CARRIER														
TEST EQUIPMENT														
COMPUTER SYSTEMS	5 - S0.5				3 - SQ	5 - SQ		6 - SQ						5 - SQ
SOFTWARE		5 - SQ		5 - SQ	5 - SQ				10 - SQ				4 - SQ	
HARDWARE		5 - SQ		5 - SQ	5 - R4				5 - SQ				4 - SQ	
ENTERPRISE SOFTWARE				10 - SQ										
INFORMATION SYSTEMS							10 - SQ							
SAP					10 - R4									
MAJOR APPLICATIONS					5 - R4									
LOAD SETTLEMENT SOFTWARE					5 - R4									
MISCELLANEOUS EQUIPMENT			25 - L2								15 - SQ	15 - SQ		
ENVIRONMENT							15 - SQ							
ENGINEERING														
OTHER TANGIBLE PLANT											20 - SQ			

**APPROVED INTERIM SURVIVOR CURVES AND
NET SALVAGE PERCENTS FOR ELECTRIC COMPANIES**

COMPANIES INCLUDED IN THIS LIST ARE THE FOLLOWING:

NB Power
The City of Red Deer Electric System
Northwest Territories Power Corporation
Atco Electric
FortisAlberta, Inc.
Qulliq Energy Corporation
Cap Rock Energy
The City of Lethbridge Electric Utility
Yukon Electrical Company Limited
AltaLink LP
Northland Utilities (Yellowknife) Power Corporation
FortisBC Inc.
Enmax Power Corporation
Northland Utilities (NWT) Power Corporation